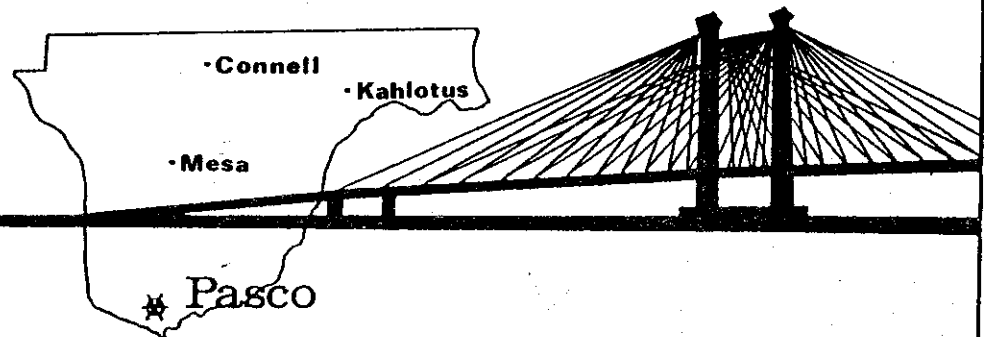


FRANKLIN



COUNTY

1993 ASSESSMENTS

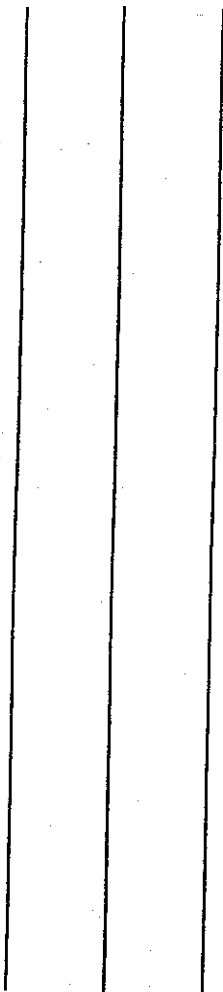
FOR

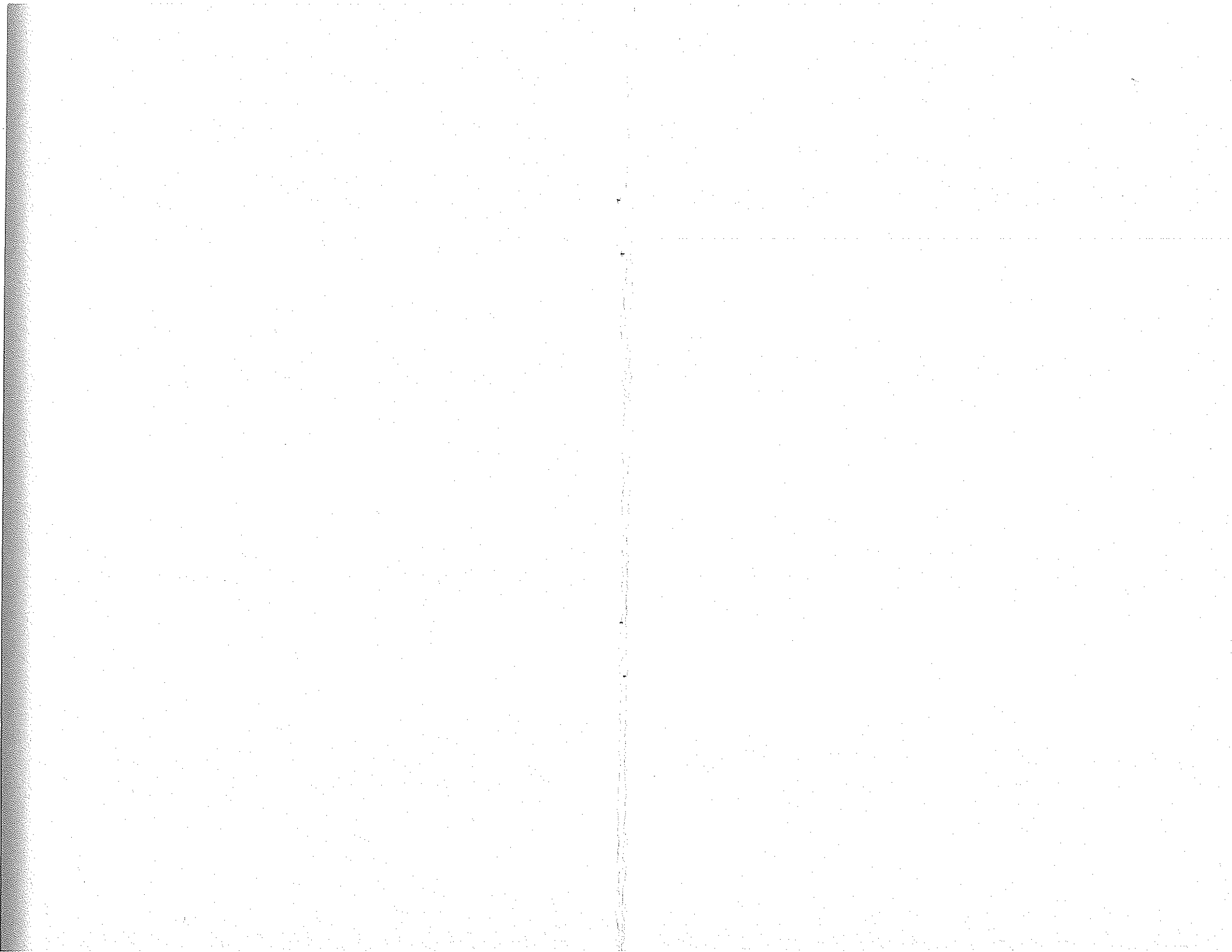
1994 TAXES

Shirley A. Morrow
COUNTY ASSESSOR

Shirley A. Morrow
FRANKLIN COUNTY ASSESSOR

Pasco, Washington 99301





TAXING DISTRICT CODE
ABBREVIATIONS

Schools
 1 Pasco School District
 43 Joint School District with Adams County
 51 Connell School District
 54 Star School District
 55 Joint School District with Adams County
 56 Kahlotus School District

Cities & Towns
 PAS City of Pasco
 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

Ports
 P Port of Pasco
 KP Port of Kahlotus

Fire
 F1 Fire Protection Dist #1
 F2 Fire Protection Dist #2
 F3 Fire Protection Dist #3
 F4 Fire Protection Dist #4

Cemeteries
 Cem #1 Cemetery District #1
 Cem #2 Cemetery District #2

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

FRANKLIN COUNTY
ASSESSOR'S OFFICE PERSONNEL

SHIRLEY A. MORROW.....ASSESSOR
 Nita Rettinghouse.....Administrative Assistant
 Linda Dunnington.....Certified Personal Property Clerk
 Adrienne Ham.....Personal Property Clerk
 Piper Brown.....Chief Deputy
 Nancy Flatau.....Real Property Clerk
 Robin Moug.....Cartographer
 Steven Marks.....Chief Appraiser
 Gary Hammond.....Certified Appraiser
 D.J. Hathaway.....Certified Appraiser
 Brent Baldwin.....Certified Appraiser
 John Dunahoe.....Appraiser

1994 LEVY RATES

	TAX CODE	CONSOLIDATED LEVY
1 PASP	101	17.2936
1 1 PL	105	15.3790
1 1 F3 PL	106	16.5276
1 1 HPL	108	15.7247
1 1 F4 HPL	109	16.2624
1 1 F2 PL	110	16.3790
162/51 CHP Cem #2	200	16.8422
162/51 CHP-1 Cem #2	218	16.6275
162/51 MHP	201	16.4828
162/51 1 PL	202	15.4295
162/51 1 F1 PL Cem #2	205	16.5068
162/51 1 HPL	206	15.7752
162/51 1 F1 HPL	207	16.7752
162/51 1 F1 HPL Cem #2	208	16.8525
162/51 1 F4 HPL	210	16.3129
162/51 1 F2 KPL Cem #2	214	16.0682
162/51 1 HPL Cem #2	215	15.8525
162/51 1 F1 HKPL Cem #2	216	16.4139
162/51 1 F2 PL	219	16.4295
162/51 1 F2 PL Cem #2	221	16.5068
109/43 1 F2 KPL	300	15.1931
54 1 PL	400	8.4880
54 1 F1 PL	401	9.4880
54 1 F2 KPL	403	9.0494
54 1 F1 HPL Cem #2	406	9.9110
54 1 F2 PL	408	9.4880
54 1 F2 PL Cem #2	410	9.5653
147/55 1 F4 HPL	500	13.0867
56 KKP Cem #1	600	16.0422
56 1 F1 KPL Cem #1	601	16.2672
56 1 F2 KPL Cem #1	602	16.2672
56 1 F1 HKPL Cem #1	603	16.6129
56 1 HKPL Cem #1	605	15.6129

TAXES FOR COLLECTION

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
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

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.

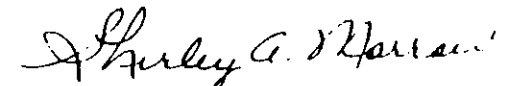
The function of the County Assessor is not the levying of taxes, but the appraisal of property for establishing valuation upon various taxing bodies such as cities, county, state, also districts such as schools, port, fire protection, hospital, county roads and library.

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
Franklin County Assessor

FRANKLIN COUNTY - TAX ALLOCATION BY FUND

SCHOOL DISTRICTS	Levy	Market Value	Value Less	Taxable Value	Tax Before Loss	Senior Citizen Tax Loss	Open Space Tax Loss	Penalties	Tax For Collection
Sch Dist #1	3.8052								
Bond	3.0858								
Total	6.8910	1,073,663,827	59,433,330	1,014,230,497	4,085,926.02	106,161.36	181,714.75	3,377.55	3,801,427.46
Sch Dist #51				**998,120,902	7,399,379.09	192,232.15	329,074.72	6,116.58	6,884,168.80
M & O	3.6360				1,207,358.02	5,251.45	144,099.59	2,362.73	1,060,369.71
Bond	3.3055				1,097,613.14	4,774.14	131,001.20	2,147.99	963,985.79
Total	6.9415	331,740,185	40,092,100	291,648,085	2,304,971.16	10,025.59	275,100.79	4,510.72	2,024,355.50
Sch Dist #43*				**290,980,985					
M & O	4.1731				3,704.58		1,445.97		2,258.61
Bond	1.9706				1,749.35		682.81		1,066.54
Total	6.1437	887,738	346,500	541,238	5,453.93		2,128.78		3,325.15
Sch Dist #54				**541,238					
M & O	0.0000								
Bond	0.0000								
Total		13,264,369	4,700,800	8,563,569					
Sch Dist #55*				**8,563,569					
M & O	2.7179				88,337.64	156.82	10,387.19	23.66	77,817.29
Bond	.9974				32,417.81	57.55	3,811.99	8.69	28,556.96
Total	3.7153	32,502,203	3,879,500	28,622,703	120,755.45	214.37	14,199.16	32.35	106,374.25
Sch Dist #56				**28,622,703					
M & O	5.7124				193,533.82	758.04	52,777.39	281.69	140,280.09
Bond	1.4281				48,383.50	189.52	13,194.36	70.41	35,070.03
Total	7.1405	33,879,459	9,333,600	24,545,859	241,917.32	947.56	65,971.75	352.10	175,350.11
				**24,507,859					

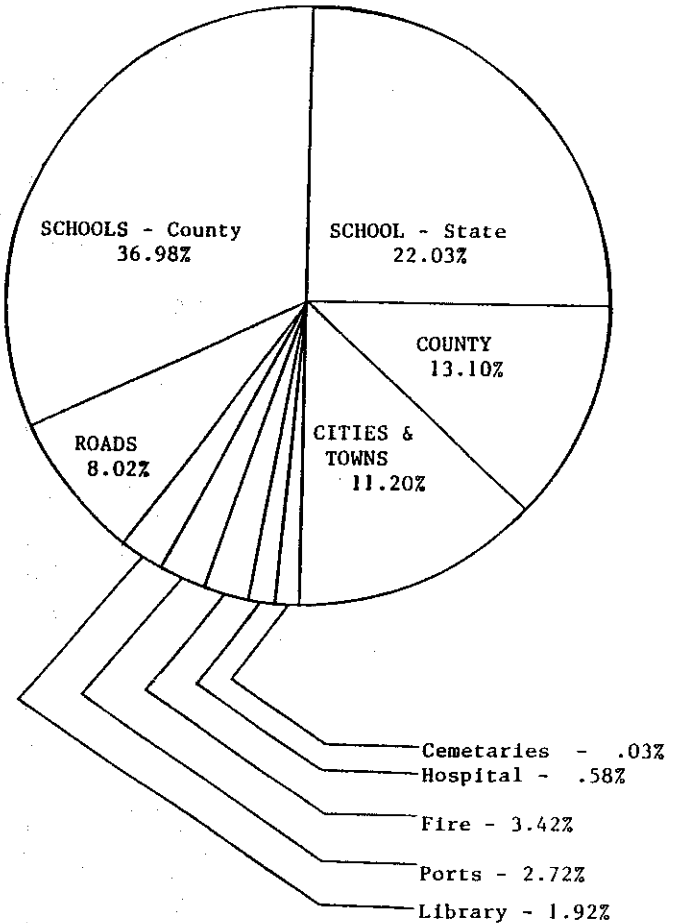
* Denotes joint School District with Adams County
 ** Denotes Excess Levy Value

FRANKLIN COUNTY - TAX ALLOCATION BY FUND

	Levy	Market Value	Value Loss	Taxable Value	Tax Before Loss	Tax Loss	Open Space Tax Loss	Penalties	Tax For Collection
STATE	3.5279	1,494,925,213	117,785,830	1,377,139,383	5,275,468.57	44,871.20	372,171.18	5,701.94	4,864,128.13
COUNTY									
Current Expense	1.8373				2,730,975.56	23,369.09	193,823.69	2,968.67	2,516,751.45
Mental Health	.0250				37,187.62	318.31	2,641.67	40.72	34,268.36
Vets Relief	.0147				21,847.57	186.90	1,550.57	24.23	20,134.33
Juvenile 76-96	.0445				66,143.76	1,314.33	4,694.83	72.40	60,207.00
TOTAL	1.9215	1,485,937,781	117,785,830	1,368,151,951	2,856,154.51	25,188.63	202,710.76	3,106.02	2,631,361.14
CO ROAD DIST	2.1000	955,021,726	106,267,980	848,753,746	2,006,442.32	5,727.54	218,331.96	2,356.25	1,784,739.07
HOSPITAL DIST 1	.3457	432,858,768	53,400,900	379,457,868	149,758.26	333.29	18,245.82	271.46	131,450.61
PORTS									
Pasco Port	.4386	1,441,888,282	104,999,830	1,336,888,452	632,600.30	5,536.79	40,702.98	687.62	587,048.15
Kahlotus Port	.0000	44,049,499	12,786,000	31,263,499					
MID-COL LIBRARY	.5000	955,021,726	106,267,980	848,753,746	477,724.87	1,363.73	51,983.80	561.19	424,938.53
CEMETERIES									
District #1	.0773	33,879,459	9,333,600	24,545,859	2,619.14	7.32	714.29	3.82	1,901.35
District #2	.0773	162,838,959	20,241,700	142,597,259	12,587.83	35.33	1,529.63	19.65	11,042.52
FIRE DISTRICTS									
District #1	1.0000	137,901,822	23,374,600	114,527,222	138,197.84	33.40	23,637.00	305.48	114,832.92
District #2	1.0000	54,120,434	15,879,600	38,240,834	54,120.66		15,879.80	70.15	38,311.01
District #3	1.1486	516,959,731	34,611,680	482,348,051	593,876.63	2,645.77	37,206.49	261.70	594,286.07
District #4	.5377	131,265,859	16,366,800	114,900,059	70,581.82	134.84	8,665.04	150.86	61,932.80
CITIES AND TOWNS									
Pasco (General)	3.5763				1,659,155.32	33,461.76	5,360.88	1,671.21	1,622,003.89
General Ob Bond	.9383				435,306.59	16,260.65	1,406.51	438.57	418,078.00
TOTAL	4.5146	463,930,961	10,855,650	453,075,311	2,094,461.91	49,722.41	6,767.39	2,109.78	2,040,081.89
Connell (Gen)	3.3750				199,454.65	1,456.68	51.98	75.55	198,021.54
BV Park Bond	.2147				12,604.02	171.51		4.74	12,437.25
TOTAL	3.5897	59,097,353	447,000	58,650,353	212,058.67	1,628.19	51.98	80.29	210,458.79
MESA (General)	3.3076	5,637,640	120,500	5,517,140	18,647.27	359.54	39.03	15.19	18,263.89
KARLOTUS (Gen)	3.3750	2,250,101	94,700	2,155,401	7,594.34	319.63			7,274.71

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	Exempt applications must be filed with the State Department of Revenue.
April 30	Personal property report on standard form must be filed with the assessor.
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 the listing and valuation of all properties in the county.
July 1	Closing date for filing the Senior Citizen and Disabled Tax Relief programs.
July 1	Last day to file a valuation appeal with the Board of Equalization on current year's value or thirty days from the date of the revaluation notice.
October 31	Second half taxes due.
December 31	Last day to file for Open Space classification.



PERCENTAGE ALLOCATION OF TAX DOLLARS

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

FRANKLIN COUNTY SENIOR CITIZEN RELIEF

1994 TAX YEAR

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
\$15,000 or Less	293	11,175,950	8,916,000	84,240.94	85,294.15
\$15,001 to \$18,000	101	4,685,300	2,861,530	27,100.91	34,870.27
\$18,001 to \$26,000	223	12,268,575			90,449.64
TOTAL	617	28,129,825	11,777,530	111,341.85	210,614.06

	CURRENT USE (Open Space) LOSS	
Valuation	Prior to Loss	Current Use Loss
Tax Amount	Total after Loss	
	389,982,200	(105,161,600)
	\$6,235,342.77	(\$1,636,931.83)
		284,820,600
		\$4,598,410.94

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 1993

	<u>Parcels</u>	<u>Value</u>	<u>Taxes</u>
City and Town Lots	7,550	369,310,300	6,143,427.02
Unplatted Inside City	478	60,611,407	1,043,530.90
Platted Outside City	3,283	253,865,500	4,142,049.32
Unplatted Outside City	2,747	139,578,000	2,253,473.44
Irrigation Blocks	780	57,723,500	925,063.72
Open Space	3,579	284,820,600	4,555,768.78
Railroad Leases	50	5,456,300	92,329.60
	<u>18,467</u>	<u>1,171,365,607</u>	<u>19,155,642.78</u>
PERSONAL PROPERTY			
Commercial	1,600	54,685,648	927,245.06
Farm	1,358	59,784,857	959,937.86
Mobile Homes	1,421	16,195,500	266,180.10
Penalties			26,713.15
	<u>4,379</u>	<u>130,666,005</u>	<u>2,180,076.17</u>
WATERCRAFT			
State Levy Only		8,987,432	31,706.76
SENIOR CITIZENS EXEMPTIONS			
15,000 or less	293	11,175,950	
15,001 to 18,000	101	4,685,300	
18,001 to 25,000	<u>223</u>	<u>12,268,575</u>	
	617	28,129,825	
Valuation assessed by Department of Revenue Transportation, Communication & Power Companies			
Real	45	15,383,948	259,431.32
Personal Property	<u>301</u>	<u>62,513,921</u>	<u>1,048,752.18</u>
	346	77,897,869	1,308,183.50
TOTAL COUNTY		1,388,916,913	22,648,896.06

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 may talk to the Assessor any time you feel an error has been made in valuing your property. You may also appeal the re-assessment to the Board of Equalization by July 1st of the assessment year.

If you do not agree with the County Board's decision, you have the option to 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 you 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 to appeal to the County or State Boards.

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.

Confidential income reports and personal property itemized listings are not revealed to the public.

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?

RCW 84.55.010 Limitations prescribed. Except as provided in this chapter, the levy for taxing district in any year shall be set so that the regular property taxes payable in the following year shall not exceed one hundred six percent of the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value in that district resulting in new construction, improvements to property, and any increase in the assessed value of state-assessed property by the regular property tax levy rate of that district for the proceeding year.

This limit does not apply directly to the taxes paid by a particular property owner. However, it does help to lower the levy rate and reduce the tax paid by all owners in the district. The impact of the limit is greatest when property values are rapidly increasing due to inflation. Now that inflation has eased somewhat, the regular levy rates of most districts have increased from the lower levels of several years earlier.

LIMITATION OF REGULAR TAX LEVIES

<u>Taxing District</u>	<u>per \$1,000 assessed value</u>
County	\$1.80
Schools (Local district)	0
City (Inc. firemans pension)	3.60
TOTAL	5.40

Distribution of regular levies Outside Cities and Towns (RCW 84.52.043)

<u>Taxing District</u>	<u>per \$1,000 assessed value</u>
County	\$1.80
Schools (Local District)	0
County Road	2.25
Other (special purpose districts)	1.85
TOTAL	\$5.90

In addition is the Article 7 Section 2, constitutional 1.0 percent limit. In 1972, the voters approved a constitutional amendment which limits the maximum amount of regular levies to 1.0 percent of true and fair value, excluding port and PUD district levies.

Required levies which exceed the 1.0 percent limitation must be approved by the electorate of the districts making such "excess" or "special" levies.

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 Citizens must be 61 years of age by Dec. 31 of the year in which they apply, and whose combined income (husband and wife) did not exceed \$26,000 during the previous year." The tax relief also applies to disabled persons with the same income restrictions.

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 accounts and bonds, capital gains, net rental income from real estate, and income from pensions, disability payments, retirement pay and annuities. Reimbursements for losses is not considered as income. The law applies to single family, owner-occupied dwelling, not exceeding one acre of land. Senior citizens and disabled persons may apply anytime during the year prior to the year the taxes are payable. 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 \$15,000 or less are exempt of the full amount of the excess levies plus regular property taxes on up to \$34,000 or 50% of the valuation, whichever is greater. Qualified people having incomes of 15,001 to \$18,000 are exempt from regular property taxes on up to \$30,000 or 30% of the valuation, whichever is greater, not to exceed \$50,000, plus 100% of the excess levies. People with incomes of \$18,000 to \$26,000 are exempt from 100% of the 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 3 years 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.