



FRANKLIN COUNTY

1995 ASSESSMENTS
FOR
1996 TAXES

STEVE MARKS
COUNTY 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
Brent Baldwin	Chief Appraiser
Piper Brown	Administrative Assistant
Julie Michel	Chief Deputy
Linda Dunnington	Personal Property Deputy
Adrienne Ham	Personal Property Deputy
Robin Moug	Cartographer
Shannon Sullivan	Permits-M/H Clerk
Gary Hammond	Real Property Appraiser
D. J. Hathaway	Real Property Appraiser
Frank Easterly	Real Property Appraiser
Suzanne Carroll	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 contain 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 8:30 am to 5:00 pm. The phone number is 545-3506.

**Steve Marks
Franklin County Assessor**

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

T40		REGULAR LEVY		FRANKLIN COUNTY - ASSESSMENT AND LEVIES REPORT		EXCESS LEVY		7/16/96	
FUND	RATE	VALUE	TOTAL TAX	RATE	VALUE	TOTAL TAX	TOTAL TAX FOR COLLECTION		
KALLOTUS GENERAL	3.2238	3,015,834.00	9,722.45				9,722.45		
STATE SCHOOLS	3.6715	1,578,412,771.00	5,795,142.49				5,795,142.49		
CURRENT EXPENSE	1.925								
MENTAL HEALTH	0.025								
JUVENIAL BOND				0.026					
TRAC BOND				0.2467					
VETS RELIEF	0								
TOTAL	1.95	1,569,804,073.00	3,061,117.94	0.2727	1,540,605,753.00	420,123.19		3,481,241.13	
COUNTY TOTAL			14,931,891.35			9,605,747.63		24,537,638.98	

DATED THIS 16 DAY OF JULY, 19 96
 SIGNED Steven J. Marks
 STEVEN J. MARKS - FRANKLIN COUNTY ASSESSOR

THIS IS TO CERTIFY THE TAX CERTIFICATION FOR FRANKLIN COUNTY FOR THE 1996 ASSESSMENT YEAR 1996 TAX YEAR

FRANKLIN COUNTY - ASSESSMENT AND LEVIES REPORT

T40

FUND	REGULAR LEVY RATE	VALUE	TOTAL TAX	RATE	EXCESS LEVY VALUE	TOTAL TAX	TOTAL TAX FOR COLLECTION
SPECIAL #1 BOND				3.9162			
				1.631			
				5.5472	1,164,918,878.00	6,462,038.00	6,462,038.00
SPECIAL #51 BOND				3.6993			
				2.7745			
				6.4738	311,435,605.00	2,016,171.82	2,016,171.82
SPECIAL #43 BOND				3.9036			
				1.8433			
				5.7469	504,992.00	2,902.14	2,902.14
SPECIAL #55 BOND				2.744			
				1.0018			
				3.7458	29,717,693.00	111,316.53	111,316.53
SPECIAL #56 BOND				6.3964			
				1.2793			
				7.6757	25,013,938.00	191,999.48	191,999.48
ROAD DIST #1	2.1	892,954,715.00	1,875,204.90				1,875,204.90
FIRE DIST #1	0.9739	119,834,704.00	116,707.02				116,707.02
FIRE DIST #2	1	40,097,251.00	40,097.25				40,097.25
FIRE DIST #3	1.3228	508,245,612.00	672,307.30				672,307.30
FIRE DIST #4	0.4144	120,667,266.00	50,004.52				50,004.52
HOSPITAL	0.3761	405,239,917.00	152,410.73				152,410.73
PASCO PORT	0.45	1,537,903,649.00	692,056.64				692,056.64
MID-COL LIBRARY	0.5	892,954,715.00	446,477.36				446,477.36
PASCO GENERAL	2.953	599,388,864.00	1,769,995.32				1,769,995.32
PASCO '93' GO BOND				0.6716	580,665,024.00	389,974.63	389,974.63
CONNELL GENERAL	3.375	67,719,068.00	228,551.85				228,551.85
CONNELL BN PARK				0.1676	66,956,066.00	11,221.84	11,221.84
MESA GENERAL	3.2853	6,725,592.00	22,095.59				22,095.59

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 two 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 "106% levy lid" restricts individual taxing districts to collect a maximum six 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. RCW 84.52.010.
- 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 and 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 taxes to be collected the 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 levy rates have been certified by the county council, 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.

**STATEMENT OF FRANKLIN COUNTY
FOR
TAX YEAR 1996**

	<u>PARCELS</u>	<u>VALUE</u>	<u>TAXES</u>
REAL PROPERTY			
Cities & Towns	7162	\$481,425,200	\$
Unplatted	382	\$85,606,638	\$
Outside Platted	3328	\$273,793,200	\$
Unplatted	2018	\$162,032,311	\$
Irrigation	725	\$60,741,400	\$
Open Space	3469	\$295,535,756	\$
Railroad Leases	48	\$5,290,000	\$
Other	1	\$1,250	\$
(Subtotal)		\$1,364,425,755	\$
PERSONAL PROPERTY			
Commercial	1685	\$64,016,902	\$
Farm	1373	\$70,338,593	\$
Mobile Homes	1701	\$25,593,732	\$
Penalties			\$
(Subtotal)		\$	\$
Water Craft (State Levy)	3	\$8,608,698	\$
SENIOR CITIZEN EXEMPTION			
\$15,000 or Less	358	\$5,424,250	\$
\$15,001 to \$18,000	116	\$2,908,520	\$
\$18,001 to \$28,000	339	\$20,369,150	\$
Deferred		\$	\$
(Subtotal)	813	\$	\$
UTILITIES			
Real Property	445	\$66,898,441	\$
Personal	445	\$58,289,743	\$
(Subtotal)		\$	\$
TOTAL		\$	\$

**FRANKLIN COUNTY SENIOR CITIZEN RELIEF
1996 TAX YEAR**

<u>INCOME LEVEL</u>	<u>NUMBER OF PARTICIPANTS</u>	<u>TOTAL TAXABLE VALUE PRIOR TO EXEMPTION</u>	<u>AMOUNT OF VALUE EXEMPTED FROM REGULAR LEVIES</u>	<u>TOTAL RELIEF IN DOLLAR</u>	
				<u>REGULAR LEVIES</u>	<u>SPECIAL LEVIES</u>
\$15,000 or Less	358	\$16,195,700	\$10,769,650		
\$15,001 - \$18,000	116	\$6,101,900	\$3,162,780		
\$18,000 - \$28,000	339	\$29,198,320	\$13,932,430		
TOTAL	813	\$51,495,920	\$13,932,430		

**CURRENT USE LOSS (OPEN SPACE)
1996 TAX YEAR**

	<u>PRIOR TO LOSS</u>	<u>CURRENT USE LOSS</u>	<u>TOTAL AFTER LOSS</u>
<u>VALUATION TAX AMOUNT</u>	\$397,172,850	\$295,535,756	\$101,637,094

**FRANKLIN COUNTY
TAXES FOR COLLECTION**

1962-1996

YEAR	AMOUNT
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	\$10,99,974.52
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

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 (545-3351). 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.

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

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

General Information 545-3506

Board of Equalization Clerk 545-3351

Office hours are 8:30 AM to 5:00 PM, Monday through Friday, except holidays.

TAXING DISTRICT CODES & ABBREVIATIONS

SCHOOLS

I	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-95	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

**FRANKLIN COUNTY
1996 LEVY RATES**

<u>TAXING DISTRICTS</u>	<u>TAX DISTRICT CODE</u>	<u>LEVY</u>
1 PASP	101	\$15.5160
1 PAS-95P	102	\$14.8444
1 1 PL	105	\$14.4914
1 F3 PL	106	\$15.8142
1 1 HPL	108	\$14.8675
1 1 F4 HPL	109	\$15.2819
1 1 F2 PL	110	\$15.4914
162/51 CHP CEM 2	200	\$16.7367
162/51 CHP-1 CEM2	218	\$16.5691
162/51 MHP	201	\$16.4794
162/51 1 PL	202	\$15.4180
162/51 1 F1 PL CEM2	205	\$16.3919
162/51 1 HPL	206	\$15.7941
162/51 1 F1 HPL	207	\$16.7680
162/51 1 F1 HPL CEM2	208	\$16.7680
162/51 1 F4 HPL	210	\$16.2085
162/51 1 F2 KPL CEM2	214	\$15.9680
162/51 1 HPL CEM2	215	\$15.7941
162/51 1 F1 HKPL CEM2	216	\$16.3180
162/51 1 F2 PL	219	\$16.4180
162/51 1 F2 PL CEM2	221	\$16.4180
109/43 1 F2 KPL	300	\$15.2411
54 1 PL	400	\$ 8.9442
54 1 F1 PL	401	\$ 9.9181
54 1 F2 KPL	403	\$ 9.4942
54 1 F1 HPL CEM2	406	\$10.2942
54 1 F2 PL	408	\$ 9.9442
54 1 F2 PL CEM2	410	\$ 9.9442
147/55 1 F4 HPL	500	\$13.4805
56 KKP CEM1	600	\$16.7937
56 1 F1 KPL CEM1	601	\$17.1438
56 1 F2 KPL CEM1	602	\$17.1699
56 1 F1 HKPL CEM1	603	\$17.5199
56 1 HKPL CEM1	605	\$16.5460

IMPORTANT DATES

<i>January 1</i>	Real and personal property is subject to taxation and valuation for assessment purposes as of this date.
<i>February 15</i>	Property taxes can be paid on or after this date.
<i>March 1</i>	Most taxing district boundaries must be established
<i>April 30</i>	Personal property affidavits due
<i>April 30</i>	First half taxes due
<i>May 31</i>	End of revaluation cycle
<i>June 1</i>	Newly incorporated taxing districts may be established
<i>July 1</i>	Filing deadline for Board of Equalization appeals
<i>July 15</i>	Board of Equalization meets in open session
<i>August 31</i>	Last day Assessor can add new construction value
<i>October 1</i>	Last day to file for exemption on historic property
<i>October 2</i>	County begins budget hearings
<i>October 31</i>	Second half property tax due
<i>November 15</i>	Last day for taxing district to file levy requirements with Assessor
<i>November 30</i>	Last day for districts to certify to the Assessor amount of taxes to be collected for district purposes
<i>December 31</i>	Deadline for open space assessment applications

COMMONLY ASKED QUESTIONS

How is property valued?

State law requires that county assessors value all taxable property at 100% of its true and fair market value in terms of money, according to the highest and best use of the property. All real and personal property is subject to tax. Recent sales of comparable property are used to help set values.

Why revalue?

Our state's law require that all real property must be appraised at least once every four years and that the appraisal of such property actual market value. That is to say, the appraisal must reflect the normal selling price of your property on the open market.

The revaluation laws help equalize the tax load among all taxpayers and eliminate the unfairness of one portion of the county carrying more of the property tax burden than another part of the county. By revaluing on a regular basis, greater equity can be achieved among all taxpayers.

What is market value?

The amount of money that a willing and unobligated buyer is willing to pay a willing unobligated seller.

How often does the county appraise my property?

All taxable property in Franklin County is reviewed at least once every two years.

If the house next door sells to an out-of-state buyer for much more than it is worth, will it affect my taxes?

Not necessarily, because a single property sale does not establish the market value for surrounding properties.

Do I have to let the county appraiser come into my house or onto my property?

No. In fact, it is generally not necessary for an appraiser to view the interior of a home that has been appraised previously. If access is refused, the appraiser must estimate the value of the property using whatever information he or she has available.

How do I appeal the assessed value?

File a completed appeal petition with the county Board of Equalization by July 1 of the assessment year or within 30 days of when the change of value notice was mailed. Appeal forms are available from the clerk of the board or the Assessor's office. To appeal a valuation, you must show where the Assessor has erred in the property assessment.

Is it possible to make a "ballpark estimate" of how much the taxes will be on a piece of property that I am thinking about buying (or a structure that I might build)?

The average 1995 tax rate in Franklin County is about \$15.75 per \$1000 of assessed valuation. Rates vary from area to area and from year to year, but multiplying the number of thousands of dollars of price or cost by 15.75 will provide a rough estimate of taxes.

Why do property taxes vary throughout the county?

The differences are due to three factors:

1. The varying combination of taxing districts in different areas of the county (schools, fire or water districts, etc.);
2. The size of the budget for each taxing district;
3. The amount of voter-approved special levies and bonds..

What is the 106% lid law?

The regular property tax levy of a taxing district is limited to 106% of the highest levy since 1985, plus amounts attributable to new construction within the boundaries of the district or annexations to the district.

What is the personal property tax?

Business machinery, equipment, and supplies are fully taxable, and are assessed as personal property. Household goods and personal effects are exempt from the property tax.