

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
D. J. Hathaway	Chief Appraiser
Piper Mitchell	Administrative Assistant
Julie Michel	Chief Deputy
Linda Dunnington	Personal Property Deputy
Kris Mars	Permits-M/H Clerk
Gary Hammond	Lead Appraiser
Frank Easterly	Real Property Appraiser
Peter McEnderfer	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 8:30 A.M. to 5:00 P.M. The phone number is 545-3506.

Steve Marks
Franklin County Assessor

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

HISTORIC TAXES FOR COLLECTION

FRANKLIN COUNTY

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		\$24,621,466.00
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

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

Fax Number

Email

Web

545-3506

546-5840

smarks@co.franklin.wa.us

Board of Equalization Clerk 546-3351

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

NATURE OF THE ASSESSOR'S PROGRAM

2003 LEVY RATES

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	CODE	LEVY	FARM PP	FARM PP	LEVY
			CODE	RATE	
1 PASP	101	15.525	1019	12.6586	15.525
1 PAS-1P	102	15.1438	1029	12.2774	15.1438
1 PAS-00 P	103	15.0107	1039	12.1443	15.0107
1 1 PL	105	14.815	1059	11.9486	14.815
1 1 F3 PL	106	16.1678	1069	13.3014	16.1678
1 1 HPL	108	15.2244	1089	12.358	15.2244
1 1 F4 HPL	109	15.5985	1099	12.7321	15.5985
1 1 F2 PL	110	15.787	1109	12.9206	15.787
162/51 CHPL Cem #2	200	15.4837	2009	12.6173	15.4837
162/51 MHPL	201	15.4373	2019	12.5709	15.4373
162/51 1 PL	202	14.0845	2029	11.2181	14.0845
162/51 1 F1 PL Cem #2	205	15.0099	2059	12.1435	15.0099
162/51 1 HPL	206	14.4939	2069	11.6275	14.4939
162/51 1 F1 HPL	207	15.3917	2079	12.5253	15.3917
162/51 1 F1 HPL Cem #2	208	15.4193	2089	12.5529	15.4193
162/51 1 F4 HPL	210	14.868	2109	12.0016	14.868
162/51 1 F2 KPL Cem #2	214	14.6394	2149	11.773	14.6394
162/51 1 HPL Cem #2	215	14.5215	2159	11.6551	14.5215
162/51 1 F1 HKPL Cem #2	216	14.9746	2169	12.1082	14.9746
162/51 1 F2 PL	219	15.0565	2199	12.1901	15.0565
162/51 1 F2 PL Cem #2	221	15.0841	2219	12.2177	15.0841
162/51 CHPL Cem #2	222	15.2958	2229	12.4294	15.2958
109/43 1 F2 KPL	300	13.7727	3009	10.9063	13.7727
54 1 PL	400	8.3312	4009	5.4648	8.3312
54 1 F1 PL	401	9.229	4019	6.3626	9.229
54 1 F2 KPL	403	8.8585	4039	5.9921	8.8585
54 1 F1 HPL Cem #2	406	9.666	4069	6.7996	9.666
54 1 F2 PL	408	9.3032	4089	6.4368	9.3032
54 1 F2 PL Cem #2	410	9.3308	4109	6.4644	9.3308
147/55 1 F4 HPL	500	13.3689	5009	10.5025	13.3689
56 KKP Cem #1	600	14.9183	6009	12.0519	14.9183
56 1 F1 KPL Cem #1	601	14.9293	6019	12.0629	14.9293
56 1 F2 KPL Cem #1	602	15.0035	6029	12.1371	15.0035
56 1 F1 HKPL Cem #1	603	15.3387	6039	12.4723	15.3387
56 1 HKPL Cem #1	605	14.4409	6059	11.5745	14.4409

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.

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

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

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 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

pasco				
general	\$1,304,080,231	2.6839	\$3,500,020.93	9.49%
Library	1,157,403,033	0.0587	\$67,939.56	0.18%
Fire Station	1,157,403,033	0.0744	\$86,110.79	0.23%
1993 UNLTD GO BOND	975,694,911	0.2410	\$235,142.47	0.64%
2002 UNLTD REFUND BOND	975,694,911	0.1402	\$136,792.43	0.37%
pasco school #1 (SPECIAL) BOND	\$1,878,844,908	4.0051	\$7,524,961.74	20.40%
	\$1,878,844,908	2.4787	\$4,657,092.87	12.63%
joint school dist #43 (SPECIAL) BOND	\$537,927	4.9142	\$2,643.48	0.01%
	\$537,927	0.0000	\$0.00	0.00%
connell school dist #51 (SPECIAL) BOND	427,368,010	3.8355	\$1,639,170.00	4.44%
	427,368,010	1.9178	\$819,606.37	2.22%
kahlotus school, dist #56 (SPECIAL) BOND	\$28,540,882	5.2556	\$149,999.46	0.41%
	\$28,540,882	0.8584	\$24,499.49	0.07%
star school district #54	\$0	0.0000	\$0.00	0.00%
school district 147/55 M&O bond	\$37,270,162	2.6891	\$100,223.19	0.27%
	\$37,270,162	1.5651	\$58,331.53	0.16%
TOTALS	33363624167	52.3742	\$36,887,168.80	100.00%

**TAXING AUTHORITY
BY
INDIVIDUAL DISTRICT**

TAXING DISTRICT NAME	Value 2003	rate	collections	% of TOTAL
State for Schools county	\$2,345,745,347	2.8664	\$6,723,844.46	18.23%
current expense	\$2,410,750,262	2.0257	\$4,883,456.81	13.24%
mental health	\$2,410,750,262	0.0250	\$60,268.76	0.16%
veterans relief	\$2,410,750,262	0.0083	\$20,009.23	0.05%
TRAC BOND COURTHOUSE REMODEL	\$2,389,676,962	0.1214	\$290,106.78	0.79%
	2,389,676,962	0.3515	\$839,971.45	2.28%
road	\$987,579,115	1.9900	\$1,965,282.44	5.33%
Pasco port	\$2,375,039,420	0.4447	\$1,056,180.03	2.86%
kahlotus port	0	0.0000	\$0.00	0.00%
mid columbia LIBRARY	\$1,103,626,883	0.4982	\$549,826.91	1.49%
Connell general	\$105,925,255	2.7643	\$292,809.18	0.79%
Connell pool bond	\$105,222,314	0.1879	\$19,771.27	0.05%
mesa	\$10,122,513	2.9334	\$29,693.38	0.08%
kahlotus	\$3,043,148	3.3750	\$10,270.62	0.03%
hospital	\$558,246,629	0.4094	\$228,546.17	0.62%
cemetery 1	\$28,607,582	0.0310	\$886.84	0.00%
cemetery 2	\$213,557,342	0.0276	\$5,894.18	0.02%
fire district 1	\$153,594,497	0.8978	\$137,897.14	0.37%
fire district 2	\$54,666,430	0.9720	\$53,135.77	0.14%
fire district 3	\$485,493,736	1.3528	\$656,775.93	1.78%
fire district 4	\$160,404,002	0.3741	\$60,007.14	0.16%

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.

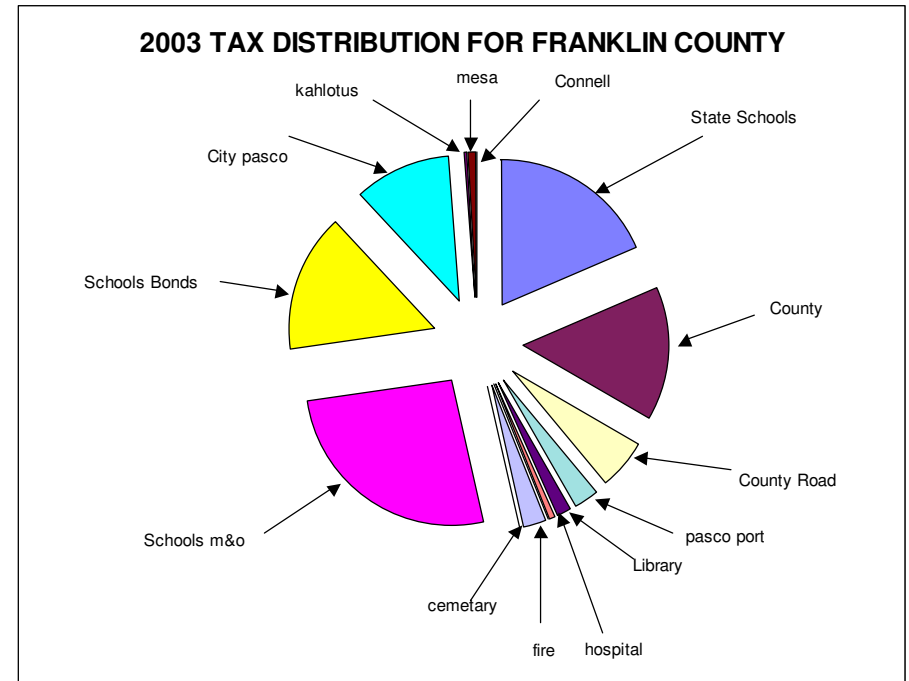
The appraiser will examine the valuation of the property and may initiate further review. If still not satisfied, the property owner may appeal the valuation to the Franklin County Board of Equalization (545-3351). Appeal forms must be submitted by July 1st or within 30 days of the date the valuation 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.

COUNTY INFORMATION

2000 POPULATION	49,347
UNINCORPORATED	13,686
INCORPORATED	35,661
DENSITY (people/square miles)	39.7
LAND AREA (sq. miles)	1,242.2
LAND AREA (acres)	795,008
source: 2000 census	



2003 TAX DISTRIBUTION FOR FRANKLIN COUNTY

State Schools	6,723,844.46
County	5,253,841.58
County Road	1,965,282.44
pasco port	1,056,180.03
Library	549,826.91
hospital	228,546.17
cemetary	6,781.02
fire	907,815.98
Schools m&o	9,416,997.87
Schools Bonds	5,559,530.26
City pasco	3,889,213.75
kahlotus	10,270.62
Connell	312,580.45
mesa	29,693.38