

FRANKLIN COUNTY

**2007 ASSESSMENTS
FOR
2008 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

Message from the
Franklin County Assessor

This pamphlet 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**

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 8:30 AM to 5:00 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

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 or 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 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.

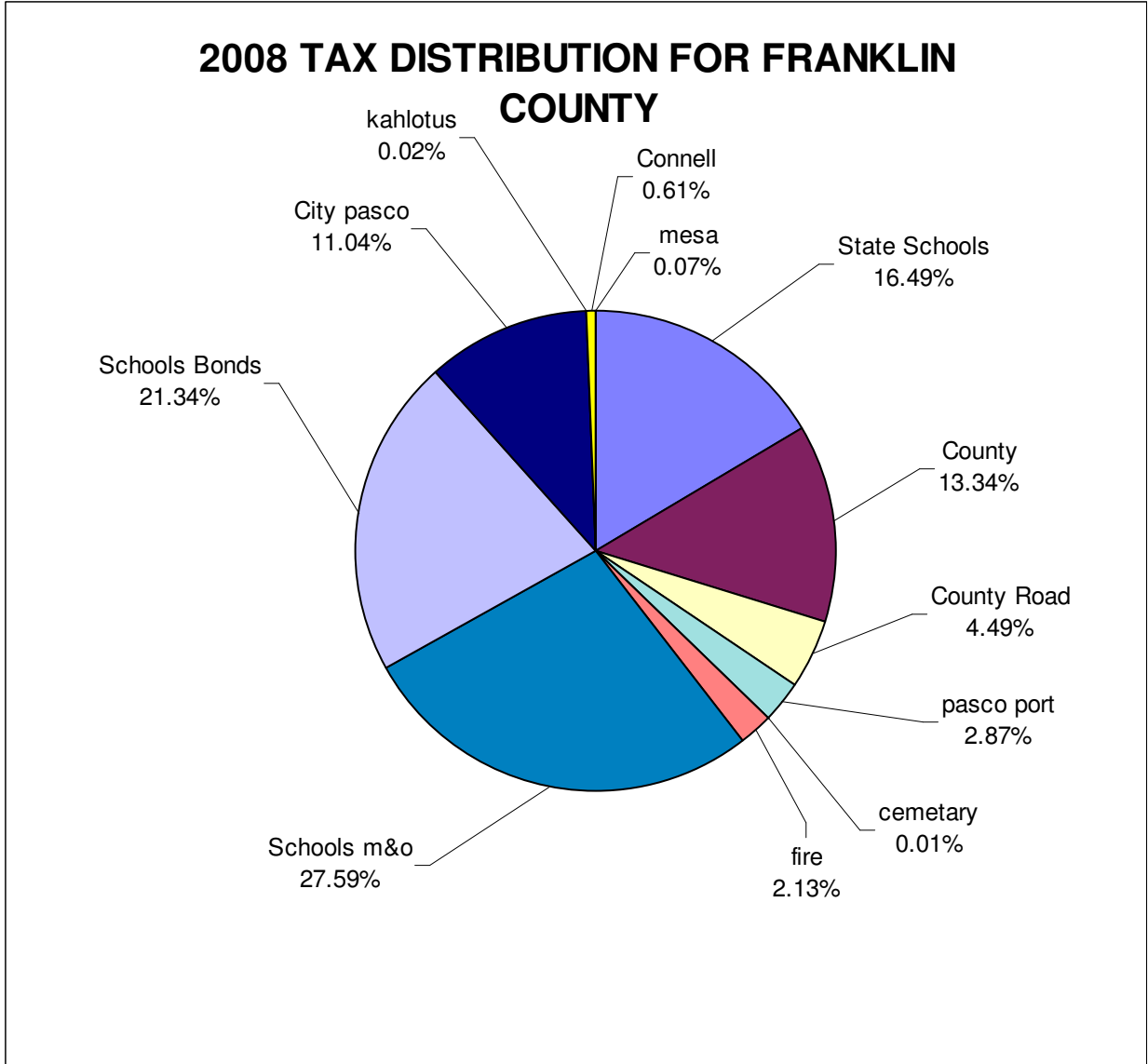
The appraiser will examine the valuation of the property and may initiate further review. If still not satisfied, the property owner may appeal the valuation to the Franklin County Board of Equalization (546-3351). Appeal forms must be submitted by July 1st or within 30 days of the date the valuation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



2008 TAX DISTRIBUTION FOR FRANKLIN COUNTY

State Schools	8,479,756.59
County	6,862,646.44
County Road	2,311,990.15
pasco port	1,475,217.13
cemetary	7,210.66
fire	1,096,874.19
Schools m&o	14,190,864.46
Schools Bonds	10,974,987.22
City pasco	5,678,917.11
kahlotus	11,048.58
Connell	311,393.93
mesa	34,633.00

TAXING DISTRICT NAME	value 2008	rate	collections	% of TOTAL
STATE FOR SCHOOLS	\$3,834,587,339	2.211387	\$8,479,756.59	15.87%
REFUND FUND	\$3,834,587,339		\$0.00	0.00%
county				
CURRENT EXPENSE	\$3,898,161,088	1.634153	\$6,370,191.64	11.92%
Mental Health	\$3,898,161,088	0.025000	\$97,454.03	0.18%
Veteran's Relief	\$3,898,161,088	0.014109	\$54,999.15	0.10%
TRAC Bond	\$3,873,779,388	0.087770	\$340,001.62	0.64%
Courthouse Remodel	3,873,779,388	0.193609	\$749,998.55	1.40%
TOTAL		1.954641		
ROAD DEPT	\$1,279,830,870	1.806481	\$2,311,990.15	4.33%
PASCO PORT	\$3,851,842,416	0.382990	\$1,475,217.13	2.76%
KAHLOTUS PORT-NO LEVY	28511232	0.000000	\$0.00	0.00%
MID-COLUMBIA LIBRARY	\$1,411,363,770	0.437194	\$617,039.77	1.15%
CITY OF CONNELL-General	\$119,123,538	2.614042	\$311,393.93	0.58%
	\$0	0.000000	\$0.00	0.00%
Connell Pool Bond	-	#DIV/0!		0.00%
		#DIV/0!		
CITY OF MESA	\$12,409,362	2.790877	\$34,633.00	0.06%
TOWN OF KAHLOTUS	\$3,630,386	3.043362	\$11,048.58	0.02%
HOSPITAL DISTRICT	\$680,488,991	0.359662	\$244,746.03	0.46%
BASIN CITY WATER SEWER	-	0.000000	\$0.00	0.00%
Cemetery #1	\$35,856,318	0.026344	\$944.60	0.00%
Cemetery #2	\$256,437,776	0.024435	\$6,266.06	0.01%
Fire District #1	\$192,972,093	0.787399	\$151,946.03	0.28%
Fire District #2	\$72,085,841	0.775215	\$55,882.03	0.10%
			\$0.00	0.00%
Fire District #3	\$654,714,595	1.254492	\$821,334.22	1.54%
Fire District #4	\$196,513,054	0.344567	\$67,711.91	0.13%

CITY OF PASCO

General	\$2,483,166,932	2.220538	\$5,513,966.53	10.32%
Library Bond	2,198,403,052	0.033102	\$72,771.54	0.14%
Fire Station Bond	2,198,403,052	0.041930	\$92,179.04	0.17%
	-	0.000000	\$0.00	0.00%
2002 UNLTD REFUND BOND	1,975,240,792	0.193242	\$381,699.48	0.71%
		2.488812		

Pasco School District #1

M&O	\$3,253,596,364	3.834219	\$12,475,001.00	23.35%
BOND	\$3,253,596,364	3.083357	\$10,031,999.12	18.78%
		6.917576		

Joint School District #43

M&O	\$682,558	4.209476	\$2,873.21	0.01%
BOND	\$682,558	0.000000	\$0.00	0.00%
		4.209476		

N. Franklin School Dist #51

M&O	513,724,052	2.806718	\$1,441,878.54	2.70%
BOND	513,724,052	1.597958	\$820,909.46	1.54%
		4.404676		

Kahlotus School Dist #56

M&O	\$35,856,318	4.183363	\$149,999.99	0.28%
BOND	\$35,856,318	0.000000	\$0.00	0.00%
		4.183363		

Star School District #54	\$13,783,442	0.000000	\$0.00	0.00%
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Joint School Dist #55

M&O	\$48,878,889	2.477792	\$121,111.72	0.23%
bond	\$48,878,889	2.497574	\$122,078.64	0.23%
		4.975366		

TOTALS			\$53,429,023.29	100.00%
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REAL PROPERTY RATIO	81.5
PERSONAL PROP. RATIO	88.2

MISC. ASSESSMENTS

WEED	
PEST CONTROL	
GWMA	
MOSQUITO	.1737748

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

FI	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

2008 LEVY RATES FRANKLIN COUNTY

LEVY CODES	CODE	LEVY	CODE	LEVY
1 PASP	101	13.955406	1019	11.744019
1 PAS-1P	102	13.762164	1029	11.550777
1 PAS-00 P	103	13.687132	1039	11.475745
1 1 PL	105	13.710269	1059	11.498882
1 1 F3 PL	106	14.964761	1069	12.753374
1 1 HPL	108	14.069931	1089	11.858544
1 1 F4 HPL	109	14.414498	1099	12.203111
1 1 F2 PL	110	14.485484	1109	12.274097
162/51 CHPL Cem #2	200	12.389027	2009	10.177640
162/51 MHPL	201	12.541427	2019	10.330040
162/51 1 PL	202	11.197369	2029	8.985982
162/51 1 F1 PL Cem #2	205	12.009203	2059	9.797816
162/51 1 HPL	206	11.557031	2069	9.345644
162/51 1 F1 HPL	207	12.344430	2079	10.133043
162/51 1 F1 HPL Cem #2	208	12.368865	2089	10.157478
162/51 1 F4 HPL	210	11.901598	2109	9.690211
162/51 1 F2 KPL Cem #2	214	11.614029	2149	9.402642
162/51 1 HPL Cem #2	215	11.581466	2159	9.370079
162/51 1 F1 HKPL Cem #2	216	11.985875	2169	9.774488
162/51 1 F2 PL	219	11.972584	2199	9.761197
162/51 1 F2 PL Cem #2	221	11.997019	2219	9.785632
162/51 CHPL Cem #2 c-1	222	12.389027	2229	10.177640
162/51 1 F4 H P L BASIN WATER	223	11.901598	2229	9.690211
109/43 1 F2 KPL	300	11.394394	3009	9.183007
54 1 PL	400	6.792693	4009	4.581306
54 1 F1 PL	401	7.580092	4019	5.368705
54 1 F2 KPL	403	7.184918	4039	4.973531
54 1 F1 HPL Cem #2	406	7.964189	4069	5.752802
54 1 F2 PL	408	7.567908	4089	5.356521
54 1 F2 PL Cem #2	410	7.592343	4109	5.380956
147/55 1 F4 HPL	500	12.472288	5009	10.260901
56 KKP Cem #1	600	11.419097	6009	9.207710
56 1 F1 KPL Cem #1	601	11.406809	6019	9.195422
56 1 F2 KPL Cem #1	602	11.394625	6029	9.183238
56 1 F1 HKPL Cem #1	603	11.766471	6039	9.555084
56 1 HKPL Cem #1	605	10.979072	6059	8.767685
	MEAN	11.588955		
	MEDIAN	11.834035		

HISTORIC TAXES FOR COLLECTION FRANKLIN COUNTY

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
2007		\$51,234,723.58
2008		\$53,429,023.29

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

Franklin County Assessor's Office Personnel

STEVE MARKS	ASSESSOR
Peter McEndorfer	Chief Appraiser
Piper Mitchell	Administrative Assistant
Julie Michel	Sales Verification Specialist
Linda Dunnington	Personal Property
Carrie Mitchell	Mobile Home Specialist
Gary Hammond	Lead Appraiser
Linda Thomas	Real Property Appraiser
Frank Easterly	Real Property Appraiser
Adam Morasch	Real Property Appraiser
Robin Moug	GIS Technician