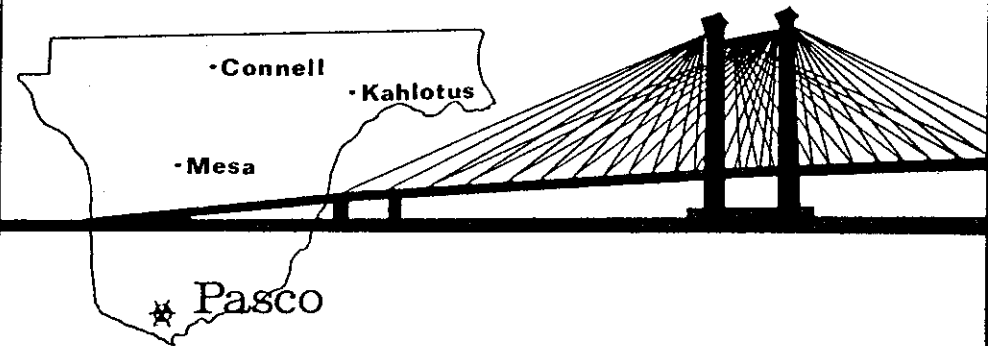


FRANKLIN



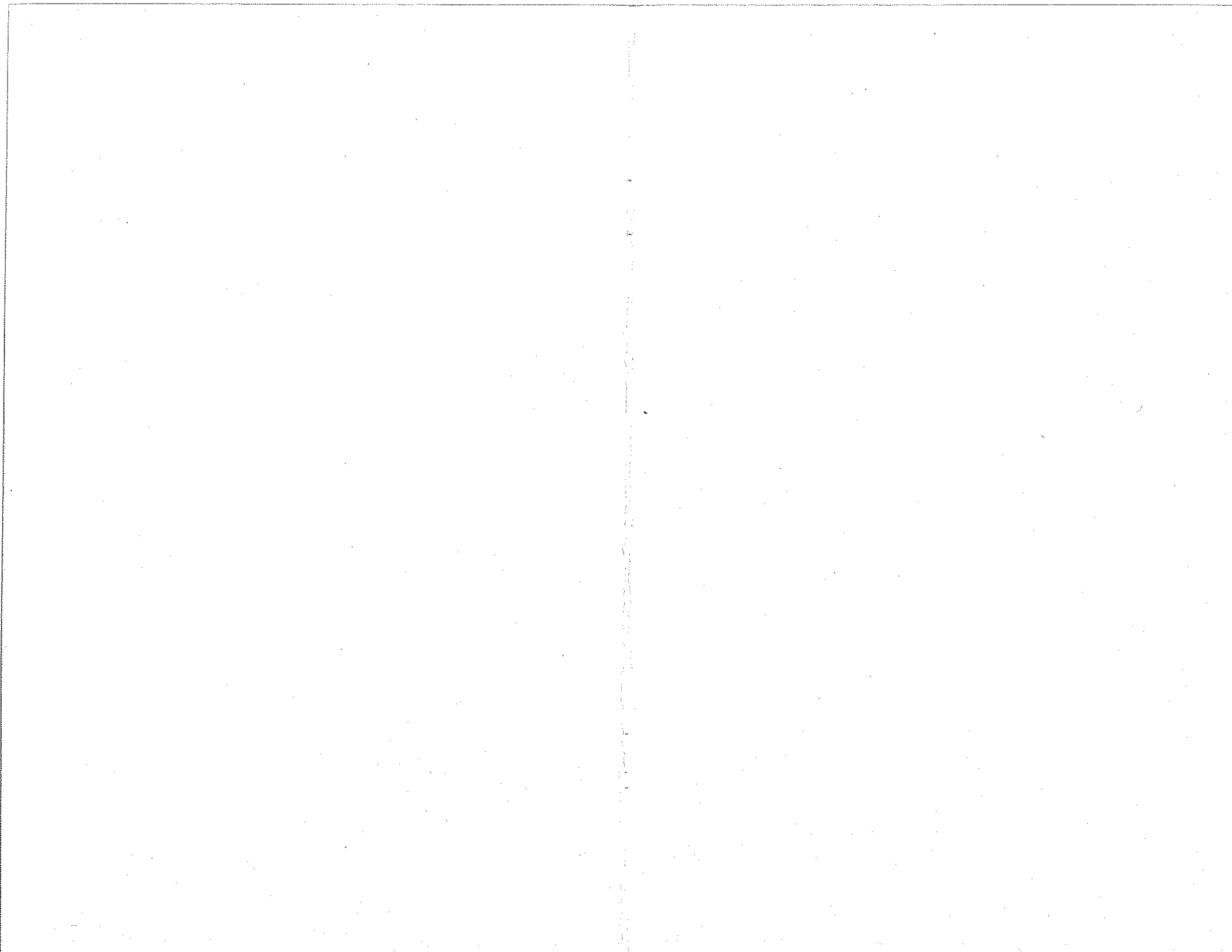
COUNTY

1991 ASSESSMENTS
FOR
1992 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

1 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
Adricenne Ham. Personal Property Clerk
M. Joan Lyon. Real Property Clerk
Piper Brown Real Property Clerk
Robin Moug. Cartographer
Steven Marks. Chief Appraiser
Gary Hammond. Certified Appraiser
Velinda Brown Certified Appraiser
David Hathaway. Appraiser

1992 LEVY RATES

	TAX CODE	CONSOLIDATED LEVY
1 PASP	101	17.0919
1 1 P-3 NLP	104	17.0919
1 1 PL	105	15.2752
1 1 F3 PL	106	16.5194
1 1 HPL	108	15.5954
1 1 F4 HPL	109	16.0977
1 1 F2 PL	110	16.2724
162/51 CHP Cem #2	200	16.6764
162/51 CHP-1 Cem #2	218	16.3826
162/51 MHP	201	15.7936
162/51 1 PL	202	14.6984
162/51 1 F1 PL Cem #2	205	15.2934
162/51 1 HPL	206	15.0186
162/51 1 F1 HPL	207	15.5011
162/51 1 F1 HPL Cem #2	208	15.6136
162/51 1 F4 HPL	210	15.5209
162/51 1 F2 KPL Cem #2	214	15.3581
162/51 1 HPL Cem #2	215	15.1311
162/51 1 F1 HKPL Cem #2	216	15.1636
162/51 1 F2 PL	219	15.6956
162/51 1 F2 PL Cem #2	221	15.8081
109/43 1 F2 KPL	300	14.7373
54 1 PL	400	8.3401
54 1 F1 PL	401	8.8226
54 1 F2 KPL	403	8.8873
54 1 F1 HPL Cem #2	406	9.2553
54 1 F2 PL	408	9.3373
54 1 F2 PL Cem #2	410	9.4498
147/55 1 F4 HPL	500	13.0869
56 KKP Cem #1	600	13.5397
56 1 F1 KPL Cem #1	601	13.2472
56 1 F2 KPL Cem #1	602	13.7619
56 1 F1 HKPL Cem #1	603	13.5674
56 1 HKPL Cem #1	605	13.0849

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

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.

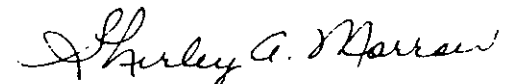
The function of the County Assessor is not the levying of taxes, but the appraisal of property for establishing valuation upon various taxing bodies such as cities, county, state, also districts such as schools, port, fire protection, hospital, county roads and library.

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 1991-1992

SCHOOL DISTRICTS	Levy	Market Value	Value Loss	Taxable Value	Tax Before Loss	Senior Citizen		Open Space Tax Loss	Penalties	Tax For Collection
						Tax Loss	Tax Loss			
Sch Dist #1										
M & O	4.1953				3,733,246.54	75,108.54	212,866.01		3,483.89	3,448,755.88
Bond	2.7398				2,438,054.49	49,050.78	139,015.47		2,275.18	2,252,263.42
Total	6.9351	889,807,673	61,911,050	827,896,623	6,171,301.03	124,159.32	351,881.48		5,759.07	5,701,019.30
				**821,222,248						
Sch Dist #51										
M & O	2.9559				902,557.63	3,292.01	131,448.19		1,960.82	769,778.25
Bond	3.4024				1,038,892.30	3,789.26	151,304.19		2,257.02	886,055.87
Total	6.3583	305,328,628	45,205,700	260,122,928	1,941,449.93	7,081.27	282,752.38		4,217.84	1,655,834.12
				**259,757,528						
Sch Dist #43*										
M & O	3.9736				5,107.10		1,382.80			3,724.30
Bond	1.8764				2,411.68		652.98			1,758.70
Total	5.8500	1,285,263	348,000	937,263	7,518.78		2,035.78			5,483.00
				**937,263						
Sch Dist #54										
M & O	.0000									
Total	.0000	17,309,432	4,930,600	12,378,832						
				**12,378,832						
Sch Dist #55*										
M & O	2.6629				79,040.94	114.50	12,140.69		88.25	66,874.00
Bond	1.2614				37,441.22	54.24	5,750.96		41.80	31,677.82
Total	3.9243	29,682,290	4,582,300	25,099,990	116,482.16	168.74	17,891.65		130.05	98,551.82
				**25,080,090						
Sch Dist #56										
M & O	3.5145				134,927.53	447.41	34,478.26		31.66	100,033.52
Bond	1.2476				47,897.23	158.83	12,239.25		11.24	35,510.39
Total	4.7621	38,391,490	9,908,500	28,482,990	182,824.76	606.24	46,717.51		42.90	135,543.91
				**28,454,090						

*Denotes joint school district with Adams County

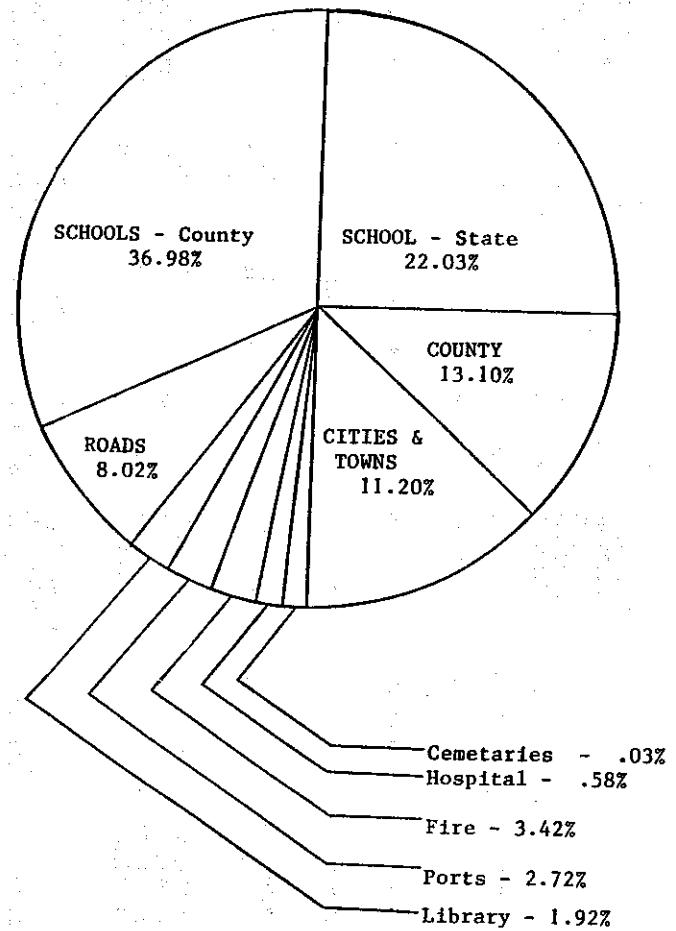
**Denotes Excess Levy Value

FRANKLIN COUNTY - TAX ALLOCATION BY FUND 1991-1992

Levy	Market Value	Value Less	Taxable Value	Tax Before Loss	Senior Citizen Tax Loss	Open Space Tax Loss	Penalties	Tax For Collection	
STATE	3.2930	1,291,029,441	126,886,150	1,164,143,291	4,251,591.04	39,840.06	378,225.04	5,075.84	3,838,601.78
COUNTY									
Current Expensel.9076				2,445,332.44	23,079.29	219,101.23		2,940.64	2,206,092.56
Mental Health .0250				32,073.88	302.91	2,875.91		38.83	28,933.89
Veteran Relief .0174				22,304.83	210.24	1,997.99		27.01	20,123.61
Juvenile 76-96 .0471				60,375.61	903.72	5,409.84		72.80	54,134.85
Total	1.9971	1,281,804,776	126,886,150	1,154,918,626	2,560,086.76	24,496.16	229,384.97	3,079.28	2,309,284.91
CO ROAD DIST	2.1000	834,740,656	116,090,350	718,650,306	1,753,101.15	5,937.25	237,998.25	2,530.59	1,511,696.24
HOSPITAL DIST 1	.3202	400,227,490	60,489,300	339,738,190	128,169.19	264.29	19,121.22	269.65	109,053.33
PORTS									
Pasco Port	.4500	1,232,377,440	113,335,450	1,119,041,990	554,648.85	5,400.90	45,638.89	689.77	504,298.83
Kahlotus Port	.0000	49,427,336	13,550,700	35,876,636					
MID-COL LIBRARY	.5000	834,740,656	116,090,350	718,650,306	417,405.47	1,413.65	56,666.25	602.64	359,928.21
CEMETERIES									
Dist 1	.1125	38,391,490	9,908,500	28,482,990	4,319.82	11.07	1,103.94	1.00	3,205.81
Dist 2	.1125	143,267,088	21,707,000	121,560,088	16,118.76	46.79	2,395.59	30.54	13,706.92
FIRE DISTRICTS									
Dist 1	.4825	129,629,184	25,992,000	103,637,184	62,546.44	44.93	12,496.46	145.59	50,150.64
Dist 2	.9972	64,684,732	16,492,600	48,192,132	64,504.04	.80	16,445.77	14.44	48,071.91
Dist 3	1.2442	387,932,593	31,607,750	356,324,843	482,685.32	3,087.43	36,259.34	434.44	443,772.99
Dist 4	.5023	125,153,496	19,063,100	106,090,396	62,864.57	86.97	9,488.45	168.34	53,457.49
CITIES & TOWNS									
Pasco (General)	3.6000			1,412,111.13	31,295.52	5,428.08		1,172.84	1,376,560.37
Guaranty Fund	.8167			320,355.00	7,099.91	1,231.42		266.21	312,289.88
Total	4.4167	392,253,122	10,201,000	382,052,122	1,732,466.13	38,395.43	6,659.50	1,439.05	1,688,850.25
Connell (Gen)	3.3750			162,682.18	1,217.40			34.32	161,499.10
Guaranty Fund	.4765			22,968.53	171.86			4.86	22,801.53
BNRR Park Bond	.2938			14,072.46	136.01			2.84	13,939.29
Total		48,201,775	360,700	47,841,075	199,723.17	1,525.27		42.02	198,239.92
Mesa (General)	3.3750			4,693,087	136,500	56.71		1.41	15,380.25
Kahlotus (Gen)	3.3750			1,916,136	97,600				6,137.81

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

1992 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	400	10,398,450	9,343,850	93,042.71	72,130.63
\$15,001 to 18,000	107	3,741,550	2,754,600	27,200.27	25,966.36
\$18,001 to 26,000	126	5,047,025			34,957.94
TOTAL	633	19,187,025	12,098,450	117,242.98	133,054.93

CURRENT USE (Open Space) LOSS

Valuation	374,176,300	Current Use Loss	(14,787,700)	Total After Loss	259,388,600
Tax Amount	\$5,725,777.26		(\$1,731,455.40)		\$3,994,321.86

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 1991

	<u>Parcels</u>	<u>Value</u>	<u>Taxes</u>
City and Town Lots	7,521	299,919,050	4,933,378.86
Unplatted Inside City	470	57,150,800	971,756.26
Platted Outside City	3,225	180,856,100	2,944,922.52
Unplatted Outside City	2,750	106,325,600	1,695,744.96
Irrigation Blocks	761	57,892,000	904,253.22
Open Space	3,507	259,388,600	3,973,676.86
Railroad Leases	51	5,774,200	96,202.70
	<u>18,285</u>	<u>967,306,350</u>	<u>15,519,935.38</u>

PERSONAL PROPERTY

Commercial	1,689	48,927,194	818,532.46
Farm	1,362	57,061,235	883,955.98
Mobile Homes	1,289	9,916,300	160,675.16
Penalties			24,674.46
	<u>4,340</u>	<u>115,904,729</u>	<u>1,887,838.06</u>

WATERCRAFT

State Levy Only	5	9,224,665	30,376.86
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SENIOR CITIZENS EXEMPTIONS

15,000 or less	400	10,398,450	
15,001 to 18,000	107	3,741,550	
18,001 to 26,000	126	5,047,025	
	<u>633</u>	<u>19,187,025</u>	

Valuation assessed by Department of Revenue
Transportation, Communication & Power Companies

Real	40	24,021,419	360,362.36
Personal Property	356	59,190,778	951,756.78
	<u>396</u>	<u>83,212,197</u>	<u>1,312,119.14</u>

TOTAL COUNTY		1,175,647,941	18,750,269.44
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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 preceding 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.