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.

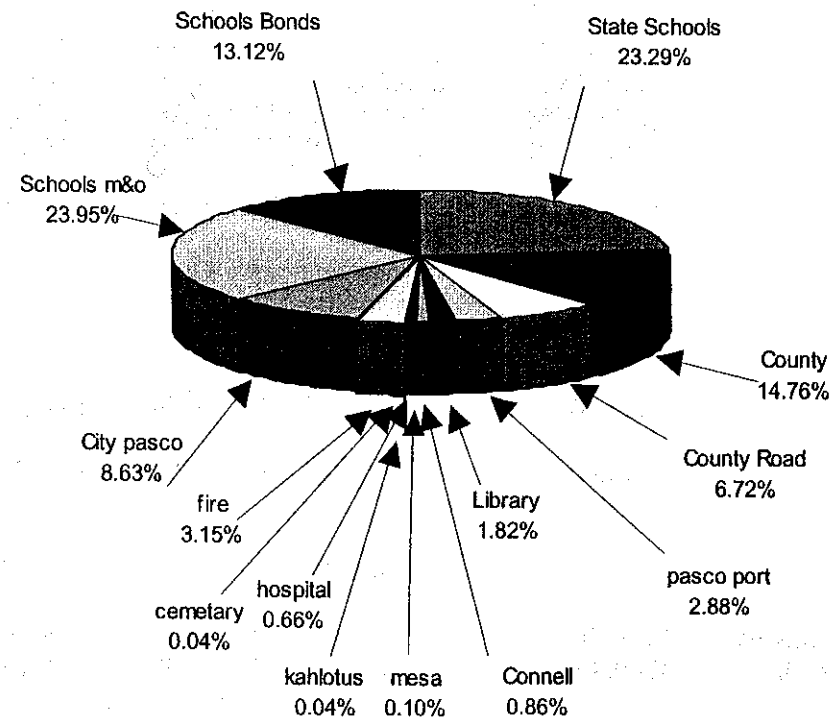
Decisions of the Board of Equalization may be appealed to the State Board of Tax Appeals. Generally a hearing examiner can hear Board of Tax Appeals cases in Pasco, although an appellant may request that his or her case be presented to the full Board in Olympia.

COUNTY INFORMATION

1995 POPULATION	44,000
UNINCORPORATED	18,270
INCORPORATED	25,730
DENSITY (people/square miles)	35.4
LAND AREA (sq. miles)	1,242.2
LAND AREA (acres)	795,008

source: 1995 data book, office of financial management, Olympia

1998 TAX DISTRIBUTION FOR FRANKLIN COUNTY



1998 TAX DISTRIBUTION FOR FRANKLIN COUNTY

State Schools	6556783.96
County	4156006.13
County Road	1891941.26
Pasco port	811168.54
Library	512742.62
Connell	241568.18
mesa	27027.05
kahlotus	10164.28
hospital	184507.74
cemetery	9971.01
fire	887990.83
City Pasco	2429417.95
Schools m&o	6743673.05
Schools Bonds	3694927.32

TAXING AUTHORITY
BY
INDIVIDUAL DISTRICT

CODE	DESCRIPTION	VALUE	LEVY	TAX
	STATE	$1,848,230,906	3.5476	$6,570,317.28
	COUNTY	$1,836,867,717	2.0225	$3,723,237.36
	MENTAL	$1,836,867,717	.0250	$46,039.79
	VETERANS	$1,836,867,717	.0125	$23,018.05
	TRAC BOND	$1,806,109,852	.2060	$372,846.00
	COUNTY TOTAL		2.266	$4,164,641.20
	COUNTY ROAD	$950,724,252	1.990	$1,896,962.29
L	LIBRARY	$1,025,485,245	.5000	$514,016.02
P	PORT PASCO	$1,802,596,756	.4500	$812,889.18
H	HOSPITAL	$478,867,738	.3853	$185,089.77
		CEMETERIES		
CEM #1	CEMETERY 1	$27,432,946	.0500	$1,374.52
CEM #2	CEMETERY 2	$170,953,240	.0500	$8,626.94
		CITIES		
PAS	PASCO	$800,362,820	2.5453	$2,040,390.78
1P	PASCO BOND	$642,618,709	~~.6103~~ .6103	$392,745.80
C	CONNELL	$74,760,993	2.904 7	$217,228.27
	POOL BOND	$73,924,693	.3422	$25,305.37
M	MESA	$8,008,014	3.375	$27,029.27
K	KAHLOTUS	$3,011,638	3.375	$10,164.49

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.

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.

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

CODE	DESCRIPTION	VALUE	LEVY	TAX
		FIRE		
F1	FIRE 1	$138,419,381	.9147	$127,322.7
F2	FIRE 2	$43,182,033	.9726	$42,119.84
F3	FIRE 3	$495,668,870	1.3500	$670,270.7
F4	FIRE 4	$149,436,728	.3340	$50,198.89
		SCHOOLS		
1	PASCO M&O	$1,366,847,055	3.7254	$5,101,575
	BOND	$1,366,847,055	2.0485	$2,805,222
109/43	WASHTUCNA	$503,463	3.5326	$1,778.56
	BOND	$503,463	1.6681	$839.83
162/51	N. FRANK. M&O	$365,563,178	3.6859	$1,351,750
	BOND	$365,563,178	2.1063	$772,454.7
147/55	OTHELLO M&O	$36,196,388	2.7588	$99,955.07
	BOND	$36,196,388	1.6323	$59,140.37
56	KAHLOTUS M&O	$27,335,446	5.4874	$150,242.6
	BOND	$27,335,446	1.2804	$35,056.88

64401

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

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.

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

1998 LEVY RATES

TAXING CODES	TAX	LEVY
1 PASP	101	$15.1931
1 PAS-1P	102	$14.5828
1 1 PL	105	$14.5275
1 1 F3 PL	106	$15.8775
1 1 HPL	108	$14.9128
1 1 F4 HPL	109	$15.2468
1 1 F2 PL	110	$15.5001
162/51 CHP CEM2	200	$16.2380
162/51 MHP	201	$15.8161
162/51 1 PL	202	$14.5458
162/51 1 F1 PL CEM2	205	$15.5105
162/51 1 HPL	206	$14.9311
162/51 1 F1 HPL	207	$15.8458
162/51 1 F1 HPL CEM2	208	$15.8958
162/51 1 F4 HPL	210	$15.2651
162/51 1 F2 KPL CEM2	214	$15.1184
162/51 1 HPL CEM2	215	$14.9811
162/51 1 F1 HKPL CEM2	216	$15.4458
162/51 1 F2 PL	219	$15.5184
162/51 1 F2 PL CEM2	221	$15.5684
109/43 1 F2 KPL	300	$14.4769
54 1 PL	400	$8.7536
54 1 F1 PL	401	$ 9.6683
54 1 F2 KPL	403	$ 9.2762
54 1 F1 HPL CEM2	406	$ 10.1036
54 1 F2 PL	408	$9.7262
54 1 F2 PL CEM2	410	$ 9.7762
147/55 1 F4 HPL	500	$ 13.8640
56 KKP CEM1	600	$16.0064
56 1 F1 KPL CEM1	601	$16.0361
56 1 F2 KPL CEM1	602	$16.0940
56 1 F1 HKPL CEM1	603	$16.4214
56 1 HKPL CEM1	605	$15.5067

HISTORIC TAXES FOR COLLECTION
FRANKLIN COUNTY

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		$24,621,466.00
1997		$26,701,113.36
1998		$28,135,210.25

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
Fax Number	546-5840
Email	smarks@co.franklin.wa.us
Web Page	www.cbvcp.com/frank/assessor
Board of Equalization Clerk	546-3351

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

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

Steve Marks
Franklin County Assessor

IMPORTANT DATES

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