



FRANKLIN COUNTY

**2004 ASSESSMENTS
FOR
2005 TAX
COLLECTION**

**STEVE MARKS
ASSESSOR**

Mission Statement

We, the employees 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
Peter McEnderfer	Chief Appraiser
Piper Mitchell	Administrative Assistant
Julie Michel	Chief Deputy
Linda Dunnington	Personal Property
Carrie Mitchell	Mobile Homes
Gary Hammond	Lead Appraiser
Frank Easterly	Real Property Appraiser
Thomas ST. Hilaire	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 9:00 A.M. to 4:00 P.M. The phone number is 545-3506.

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

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
2004		\$39,896,798.33
2005		\$42,244,705.73

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 545-3351

Office hours are 9:00 AM to 4:00 PM, Monday through Friday, except holidays.

2005 LEVY RATES FRANKLIN COUNTY

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

LEVY CODES	CODE	LEVY	CODE	LEVY
1 PASP	101	14.7968	1019	11.9581
1 PAS-IP	102	14.5220	1029	11.6833
1 PAS-00 P	103	14.4078	1039	11.5691
1 1 PL	105	14.4134	1059	11.5747
1 1 F3 PL	106	15.7309	1069	12.8922
1 1 HPL	108	14.8280	1089	11.9893
1 1 F4 HPL	109	15.2265	1099	12.3878
1 1 F2 PL	110	15.3686	1109	12.5299
162/51 CHPL Cem #2	200	15.2104	2009	12.3717
162/51 MHPL	201	15.2787	2019	12.4400
162/51 1 PL	202	13.6854	2029	10.8467
162/51 1 F1 PL Cem #2	205	14.6347	2059	11.7960
162/51 1 HPL	206	14.1000	2069	11.2613
162/51 1 F1 HPL	207	15.0212	2079	12.1825
162/51 1 F1 HPL Cem #2	208	15.0493	2089	12.2106
162/51 1 F4 HPL	210	14.4985	2109	11.6598
162/51 1 F2 KPL Cem #2	214	14.2588	2149	11.4201
162/51 1 HPL Cem #2	215	14.1281	2159	11.2894
162/51 1 F1 HKPL Cem #2	216	14.6394	2169	11.8007
162/51 1 F2 PL	219	14.6406	2199	11.8019
162/51 1 F2 PL Cem #2	221	14.6687	2219	11.8300
162/51 CHPL Cem #2	222	15.0160	2229	12.1773
162/51 1 F4 H P L BASIN WATER	223	14.6485	2229	11.8098
109/43 1 F2 KPL	300	13.0661	3009	10.2274
54 1 PL	400	7.8445	4009	5.0058
54 1 F1 PL	401	8.7657	4019	5.9270
54 1 F2 KPL	403	8.3898	4039	5.5511
54 1 F2 PL Cem #2	410	8.8278	4109	5.9891
147/55 1 F4 HPL	500	12.7822	5009	9.9435
56 KKP Cem #1	600	13.7047	6009	10.8660
56 1 F1 KPL Cem #1	601	13.6528	6019	10.8141
56 1 F2 KPL Cem #1	602	13.6868	6029	10.8481
56 1 F1 HKPL Cem #1	603	14.0674	6039	11.2287
56 1 HKPL Cem #1	605	13.1462	6059	10.3075

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

I	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 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 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

pasco general	\$1,779,825,339	2.4157	\$4,299,524.07	9.86%
Library	1,580,469,911	0.0504	\$79,655.68	0.18%
Fire Station	1,580,469,911	0.0638	\$100,833.98	0.23%
1993 UNLTD GO BOND	-	0.0000	\$0.00	0.00%
2002 UNLTD REFUND BOND	1,368,939,524	0.2748	\$376,184.58	0.86%
Pasco school #1 (SPECIAL) BOND	\$2,423,550,561	3.9405	\$9,550,000.99	21.91%
	\$2,423,550,561	2.6284	\$6,370,060.29	14.61%
joint school dist #43 (SPECIAL) BOND	\$568,086	4.6763	\$2,656.54	0.01%
	\$568,086	0.0000	\$0.00	0.00%
Connell school dist #51 (SPECIAL) BOND	428,666,345	3.9291	\$1,684,272.94	3.86%
	428,666,345	1.9118	\$819,524.32	1.88%
kahlotus school, dist #56 (SPECIAL) BOND	\$28,487,094	5.2655	\$149,998.79	0.34%
	\$28,487,094	0.0000	\$0.00	0.00%
star school district #54	\$0	0.0000	\$0.00	0.00%
school district 147/55 M&O	\$39,801,800	2.6950	\$107,265.85	0.25%
bond	\$39,801,800	1.4296	\$56,900.65	0.13%
TOTALS	39756454132	50.9204	\$43,595,534.01	100.00%

REAL PROPERTY RATIO 88.7
PERSONAL PROP. RATIO 89.1

TAXING AUTHORITY BY INDIVIDUAL DISTRICT

TAXING DISTRICT NAME	value 2005	rate	collections	% of TOTAL
State for Schools	\$2,889,924,034	2.8387	\$8,203,627.36	18.82%
REFUND FUND	\$2,889,924,034		\$0.00	0.00%
county				
current expense	\$2,951,940,385	1.7667	\$5,215,193.08	11.96%
mental health	\$2,951,940,385	0.0250	\$73,798.51	0.17%
veterans relief	\$2,951,940,385	0.0000	\$0.00	0.00%
TRAC BOND	\$2,937,438,585	0.114	\$334,868.00	0.77%
COURTHOUSE REMODEL	2,937,438,585	0.2689	\$789,877.24	1.81%
road	\$1,054,030,123	1.9615	\$2,067,480.09	4.74%
Pasco port	\$2,915,566,458	0.4099	\$1,195,090.69	2.74%
kahlotus port	0	0.0000	\$0.00	0.00%
mid Columbia LIBRARY	\$1,169,085,086	0.4598	\$537,545.32	1.23%
Connell general	\$104,647,148	2.8494	\$298,181.58	0.68%
connell pool bond	103,286,460	0.1944	\$20,078.89	0.05%
mesa	\$10,407,815	3.1402	\$32,682.62	0.07%
kahlotus	\$3,029,960	3.3944	\$10,284.90	0.02%
hospital	\$564,778,001	0.4146	\$234,156.96	0.54%
BASIN CITY WATER SEWER	8,771,229	0.15	\$1,315.68	0.00%
cemetery 1	\$28,487,094	0.0315	\$897.34	0.00%
cemetery 2	\$214,842,665	0.0281	\$6,037.08	0.01%
fire district 1	\$156,424,698	0.9212	\$144,098.43	0.33%
fire district 2	\$55,603,243	0.9552	\$53,112.22	0.12%
fire district 3	\$543,361,110	1.3175	\$715,878.26	1.64%
fire district 4	\$161,734,192	0.3985	\$64,451.08	0.15%

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.

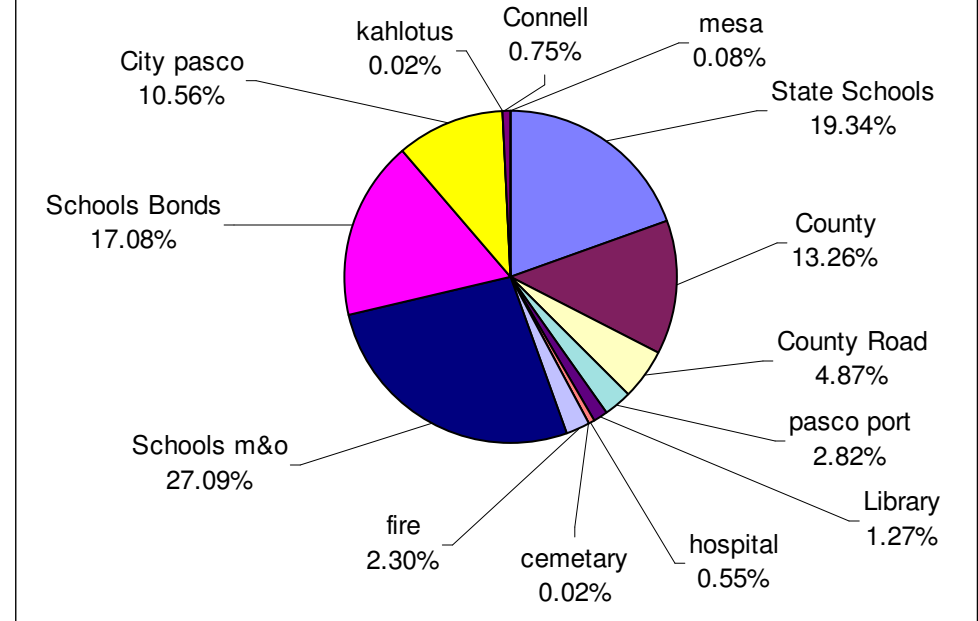
The appeal process does not require an attorney, but proof that the Assessor's value is incorrect is required. Property sales information is available for examination any time during our normal business hours.

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		

2005 TAX DISTRIBUTION FOR FRANKLIN COUNTY



2005 TAX DISTRIBUTION FOR FRANKLIN COUNTY

State Schools	8,203,627.36
County	5,623,859.59
County Road	2,067,480.09
Pasco port	1,195,090.69
Library	537,545.32
hospital	234,156.96
cemetery	6,934.42
fire	977,539.99
Schools m&o	11,494,195.11
Schools Bonds	7,246,485.26
Pasco	4,480,013.73
Kahlotus	10,284.90
Connell	318,260.47
Mesa	32,682.62