

BENTON COUNTY TAXES FOR THE YEAR 2015



Bill Spencer, Benton County Assessor

OFFICE OF THE ASSESSOR

Mission Statement

Our mission is to administer a property assessment system, which meets constitutional and statutory requirements, in an efficient and professional manner, while striving to provide courteous and excellent service to our customers.

Role of the Assessor's Office

The primary role of the Assessor's office is to establish the value of all real and personal property within the County. These values are used to compute property taxes for the county, its cities, library, fire departments, roads, schools and other special districts.

In accordance with [RCW 36.16](#) the public elects the Assessor to a four-year term. Duties and responsibilities of the Assessor are contained largely in state laws and administrative codes. The Assessor works closely with the Washington Department of Revenue to implement these laws and codes. Besides valuing all existing and new construction taxable property the Assessor's office is responsible for other important programs. Other functions including appraisals, are the senior citizen and disabled person exemption programs. Another important program for a county such as ours that has diversified agriculture is the farm exemption, otherwise known as "Open-Space". We must also maintain land records, which can encompass segregation's of plats, "short and long" and consolidations. These and other functions are some of the many responsibilities that the Assessor's office provides to all citizens within Benton County.

Additional information about property taxes in Washington is available from the Department of Revenue. The [Homeowner's Guide to Property Taxes](#) provides an overview of the programs administered by the Assessor.

OFFICE DIRECTORY

BILL SPENCER, ASSESSOR

Patty Yahne, Chief Deputy
Adam Morasch, Chief Appraiser

Prosser Office
620 Market Street
786-2046 (736-3088 from the Tri-Cities)
Office Hours 8:00 am to 5:00 pm

Mary Christen.....Levy Deputy
Judy Woodworth.....Mobile Home Clerk
Marlena Shupe.....Appraiser Assistant
George Kelty.....Segregation Deputy/Cartographer
Tracy Peterson...Segregation Assistant/Assistant Cartographer

Kennewick Office
7122 W Okanogan Place Bldg A
735-2394
Office Hours 8:00 am to 5:00 pm

Lisa Bodey.....Office Manager
Lisa Erickson.....Senior Exemptions
Robin Stone.....Personal Property Assistant
Janice Williford.....Personal Property Assistant

Appraisal Staff

Brad Elliot.....Mobile Home/Personal Property Auditor
Tony Hillerman.....Senior Commercial Appraiser
James Babcock.....Commercial Appraiser
Chris Plummer.....Commercial Appraiser
Tammy McKeirnan.....Sales Analyst
Rikki Davis.....Senior Farm Appraiser
Brenda Crawford.....Farm Appraiser
Nikki Morgan.....Senior Residential Appraiser
Lisa Lowary.....Residential Appraiser
Shawn ShafferResidential Appraiser
Jeannie Nolan.....Residential Appraiser
Hollie Tuttle.....Residential Appraiser

This is How Your Assessor Appraises Property

Presently the Assessor is required by law to physically inspect and value all taxable real property in the County at least once every six years with statistical update annually where needed. When the Deputy Assessor comes to your home or place of business, they may use the comparative sales, cost, or income method. The different approaches to value are explained below.

The Comparative Method

Simply stated the appraiser locates properties that have recently sold, analyzes the price paid and determines the percentage of those sales that is true and fair value. Using these properties as a guide, the appraiser is able to determine the true value of similar properties by comparing them to each other. He or she is as sure as possible by inspection that the characteristics and features of each property are similar.

The Cost Method

This is sometimes referred to as the Replacement Cost, and by using this application the appraiser determines how much money would be necessary, using current labor and material costs, to replace a given building with another one having the same utility. If the building being appraised is not new, the appropriate depreciation is subtracted to arrive at the true and fair value in its present state.

The Income Method

This method is generally used when the property being appraised produces an income, because its value is usually in the ratio of income to the capital investment. When determining the value of Income Producing Property the appraiser carefully considers good management and realistic operating expenses for this type of property.

SENIOR CITIZENS AND DISABLED PERSONS TAX RELIEF

An exemption is available for senior citizens 61 years of age or older as of December 31st of the year in which application is filed or for disabled persons who are retired from regular gainful employment by reason of such disability or for a surviving spouse/registered domestic partner who is 57 years of age or older and your spouse/registered domestic partner had been receiving the exemption at the time of death or for veterans with a 100% service connected disability.

Forms are now being accepted for the 2016 tax year using your 2015 income, which must not exceed 35,000. Documentation verifying 2015 income is required by December 31 of 2015.

OPEN SPACE TAXATION ACT (RCW 84.34)

This law directs the taxing of farm and agricultural land on the basis of income derived from the earning or productive capacity of the land which reflects its current use rather than the highest and best use allowed under the applicable zoning.

To secure the benefits from this act, the owner must submit an application along with a filing fee by December 31st. Once the land is classified as farm and agriculture property, the owner does not have to make further application. However, the Assessor's Office will make periodic income and physical inspection checks to ensure the continuing eligibility for this classification.

This land classification can be transferred when the property sells with the new owner assuming the liability. If a change of use is made by the owner (such as dividing up the land to sell for the building of homes) the assessor's office must be notified within 60 days that a change has taken place. The assessor must then impose an additional tax because of the change in use. This additional tax is calculated on the difference between the taxes paid under the current use value and the taxes that would have been paid on that land at market value. This calculation applies to the past seven years plus a pro-rated calculation of the current year tax liability along with interest on this additional tax at the rate of one percent per month plus a twenty-percent penalty.

PERSONAL PROPERTY

Personal property must be appraised for tax purposes. This tax deals mainly with farms and commercial interests. The value of personal property is determined by the cost approach. For example, the value of machinery and equipment in a manufacturing plant may include such information as unit cost of the item (new or used), freight and installation at the point of use. Using our depreciation tables, deductions are then allowed from the total cost to arrive at the prevailing market value. The deadline for filing your annual personal property listing is April 30 of each year.

STATEMENT of BENTON COUNTY VALUATIONS for 2015 TAX YEAR

Valuation Assessed by Assessor

	<u>Real Property</u>	<u>Personal Property</u>
Assessed Value of Real Property	15,448,936,633	-
Assessed Value of Commercial Personal Property	-	432,250,134
Assessed Value of Farm Personal Property	-	155,047,091
SubTotal	<u>15,448,936,633</u>	<u>587,297,225</u>
Total Valuation Assessed by the Assessor for County Levy		<u><u>16,036,233,858</u></u>

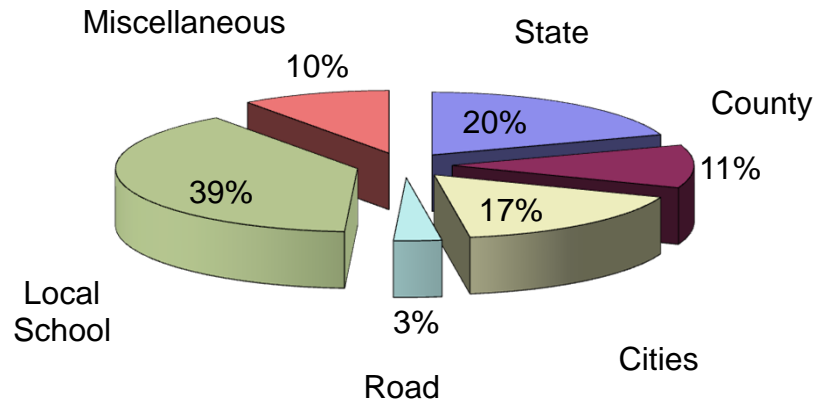
Valuation Assessed by the Department of Revenue

	<u>Real Property</u>	<u>Personal Property</u>
Value of Railroads	77,850,828	12,904,699
Value of Telephone & Wireless Companies	8,843,938	103,905,420
Value of Power Companies	3,115,168	25,143,471
Value of Transportation & Other Companies	8,860,743	82,493,943
Value of Private Car Companies	-	19,941,731
SubTotal	<u>98,670,677</u>	<u>244,389,264</u>
Total Valuation Assessed by Department of Revenue		<u><u>343,059,941</u></u>

Total Valuation of All Property for County Levy 16,379,293,799

How Your 2015 Tax Dollar is Spent

State	20%	\$	37,473,199
County	11%	\$	20,963,346
Cities	17%	\$	31,952,484
Roads	3%	\$	6,073,075
Schools	39%	\$	76,304,681
Miscellaneous	10%	\$	18,868,937
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Total:	100%	\$	191,635,722



State, County, and Municipal Taxes on 2015 Tax Roll

		Assessed Value	Levy Rate	Tax
State	Schools	16,261,595,160	2.30439871	37,473,199
		Total	2.30439871	37,473,199
County	Current Expense	16,379,293,799	1.24356876	\$20,368,778
	Mental Health	16,379,293,799	0.025	\$409,482
	Veterans' Assistance	16,379,293,799	0.0113	\$185,086
	Total		1.27986876	\$20,963,346
County Road	Consolidated Road District	3,812,563,238	1.59291133	\$6,073,075
		Total	1.59291133	\$6,073,075
Benton City	Current Expense	126,356,803	1.37061429	\$173,186
		Total	1.37061429	\$173,186
Kennewick	Current Expense	5,403,889,187	2.16813827	\$11,716,379
	Library Bond	5,361,614,678	0.07646950	\$410,000
	Total		2.24460777	\$12,126,379
Prosser	Current Expense	493,162,138	2.97764140	\$1,468,460
	Fire Station	489,217,888	0.31230460	\$152,785
	Total		3.28994600	\$1,621,245
Richland	Current Expense	5,534,363,683	2.61542607	\$14,474,719
	Library Debt Services	5,507,425,895	0.25142090	\$1,384,682
	Police Station	5,507,425,895	0.04884368	\$269,003
	Community Center Debt Services	5,507,425,895	0.06136569	\$337,967
	Total		2.97705634	\$16,466,371
West Richland	Current Expense	1,008,958,750	1.55140475	\$1,565,303
		Total	1.55140475	\$1,565,303

School District Taxes on 2015 Tax Roll

School District		Assessed Value	Levy Rate	Tax
Kennewick #17	Bond, Capital Project	6,830,903,914	1.55177120	\$10,600,000
	Maintenance and Operation	6,830,903,914	3.49880488	\$23,900,000
	Total		5.05057608	\$34,500,000
Paterson #50	Bond, Capital Project	489,352,056	0.32900648	\$161,000
	Maintenance and Operation	489,352,056	0.46344262	\$226,787
	Total		0.79244910	\$387,787
Benton City #52	Bond, Capital Project	591,897,969	1.28400508	\$760,000
	Maintenance and Operation	591,897,969	4.17570113	\$2,471,589
	Total		5.45970621	\$3,231,589
Finley #53	Maintenance and Operation	446,556,472	4.04274651	\$1,805,315
	Total		4.04274651	\$1,805,315
Prosser #116	Maintenance and Operation	1,228,193,218	2.99551226	\$3,679,068
	Total		2.99551226	\$3,679,068
Grandview #200	Bond, Capital Project	60,789,185	2.52527362	\$153,509
	Maintenance and Operation	60,789,185	1.84682299	\$112,267
	Total		4.37209661	\$265,776
Richland #400	Bond, Capital Project	6,630,419,805	1.57606913	\$10,450,000
	Maintenance and Operation	6,630,419,805	3.31580002	\$21,985,146
	Total		4.89186915	\$32,435,146
Total School				\$76,304,681

Miscellaneous Taxes on 2015 Tax Roll

		Assessed Value	Levy Rate	Tax
Prosser Hospital	Current Expense	2,217,672,673	0.33840364	\$750,469
	Total		0.33840364	\$750,469
Kennewick Hospital	Current Expense	9,287,985,491	0.14389408	\$1,336,486
	Total		0.14389408	\$1,336,486
Rural Library	Current Expense	9,342,809,228	0.37281980	\$3,483,184
	Total		0.37281980	\$3,483,184
Benton City Library Capital Facility	Debt Service	505,886,155	0.12133472	\$61,382
	Total		0.12133472	\$61,382
Fire District #1	Current Expense	1,622,560,433	1.46520602	\$2,377,385
	GO Bond 2012	1,630,411,789	0.03479398	\$56,729
	Voted Bond 2003	2,007,517,275	0.08353601	\$167,700
	Total		1.58353601	\$2,601,814
Fire District #2	Current Expense	449,030,752	1.50000000	\$673,546
	Bond	444,159,440	0.21599901	\$95,938
	EMS	449,030,752	0.49061172	\$220,300
	Total		2.20661073	\$989,784
Fire District #3	Current Expense	592,846,174	0.85951594	\$509,561
	Bond	618,934,149	0.16361999	\$101,270
	Total		1.02313593	\$610,831
Fire District #4	Current Expense	1,347,492,212	1.50000000	\$2,021,238
	EMS	1,347,492,212	0.46753603	\$630,001
	Total		1.96753603	\$2,651,239
Fire District #5	Current Expense	126,656,071	0.59159943	\$74,930
	Total		0.59159943	\$74,930
Fire District #6	Current Expense	644,203,420	0.73643382	\$474,413
	Total		0.73643382	\$474,413
Port of Kennewick	Current Expense	10,921,486,047	0.33372201	\$3,644,740
	Total		0.33372201	\$3,644,740
Port of Benton	Current Expense	5,457,807,752	0.40119859	\$2,189,665
	Total		0.40119859	\$2,189,665
Total Miscellaneous Taxes				\$18,868,937

2015 Consolidated Levy Rates by Tax Code Area (TCA)

B1	Total	13.85495548
State School Levy	2.30439872	
County	1.27986876	
City of Benton City	1.37061429	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #2	1.50000000	
Fire District #2 EMS	0.49061172	
Prosser Public Hospital	0.33840365	
<u>Regular Levy Rate Total</u>	<u>8.05791554</u>	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Fire District #2 Bond	0.21599901	
<u>Excess Levy Rate Total</u>	<u>5.79703994</u>	

B4	Total	13.44907525
State School Levy	2.30439872	
County	1.27986876	
City of Benton City	1.37061429	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #2	1.50000000	
Fire District #2 EMS	0.49061172	
<u>Regular Levy Rate Total</u>	<u>7.65203531</u>	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Fire District #2 Bond	0.21599901	
<u>Excess Levy Rate Total</u>	<u>5.79703994</u>	

K0	Total	11.58599317
State School Levy	2.30439872	
County	1.27986876	
City of Kennewick	2.16813828	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
<u>Regular Levy Rate Total</u>	<u>6.45894759</u>	
Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Kennewick Bond	0.07646950	
<u>Excess Levy Rate Total</u>	<u>5.12704558</u>	

K1	Total	11.72988726
State School Levy	2.30439872	
County	1.27986876	
City of Kennewick	2.16813828	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Kennewick Public Hospital	0.14389409	
<u>Regular Levy Rate Total</u>	<u>6.60284168</u>	
Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Kennewick Bond	0.07646950	
<u>Excess Levy Rate Total</u>	<u>5.12704558</u>	

K1 RA1	Total	11.72988726
State School Levy	2.30439872	
County	1.27986876	
City of Kennewick	2.16813828	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Kennewick Public Hospital	0.14389409	
<u>Regular Levy Rate Total</u>	<u>6.60284168</u>	
Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Kennewick Bond	0.07646950	
<u>Excess Levy Rate Total</u>	<u>5.12704558</u>	

K7	Total	11.65341776
State School Levy	2.30439872	
County	1.27986876	
City of Kennewick	2.16813828	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Kennewick Public Hospital	0.14389409	
<u>Regular Levy Rate Total</u>	<u>6.60284168</u>	
Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
<u>Excess Levy Rate Total</u>	<u>5.05057608</u>	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

K18	Total	11.57118032
State School Levy	2.30439872	
County	1.27986876	
City of Kennewick	2.16813828	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Kennewick Public Hospital	0.14389409	
<u>Regular Levy Rate Total</u>	<u>6.60284167</u>	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
City of Kennewick Bond	0.07646950	
<u>Excess Levy Rate Total</u>	<u>4.96833865</u>	

K24	Total	11.81342327
State School Levy	2.30439872	
County	1.27986876	
City of Kennewick	2.16813828	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Kennewick Public Hospital	0.14389409	
<u>Regular Levy Rate Total</u>	<u>6.60284168</u>	
Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Kennewick Bond	0.07646950	
Fire District #1 Bond	0.08353601	
<u>Excess Levy Rate Total</u>	<u>5.21058159</u>	

K24 RA1	Total	11.81342327
State School Levy	2.30439872	
County	1.27986876	
City of Kennewick	2.16813828	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Kennewick Public Hospital	0.14389409	
<u>Regular Levy Rate Total</u>	<u>6.60284168</u>	
Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Kennewick Bond	0.07646950	
Fire District #1 Bond	0.08353601	
<u>Excess Levy Rate Total</u>	<u>5.21058159</u>	

P1	Total	10.60932798
State School Levy	2.30439872	
County	1.27986876	
City of Prosser	2.97764140	
Port of Benton	0.40119859	
Prosser Public Hospital	0.33840365	
<u>Regular Levy Rate Total</u>	<u>7.30151112</u>	
Prosser School M & O	2.99551226	
City of Prosser	0.31230460	
<u>Excess Levy Rate Total</u>	<u>3.30781686</u>	

P5	Total	10.77294797
State School Levy	2.30439872	
County	1.27986876	
City of Prosser	2.97764140	
Port of Benton	0.40119859	
Prosser Public Hospital	0.33840365	
<u>Regular Levy Rate Total</u>	<u>7.30151112</u>	
Prosser School M & O	2.99551226	
City of Prosser	0.31230460	
Fire District #3 Bond	0.16361999	
<u>Excess Levy Rate Total</u>	<u>3.47143685</u>	

R1	Total	11.85439157
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Benton	0.40119859	
<u>Regular Levy Rate Total</u>	<u>6.60089214</u>	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
City of Richland	0.36163028	
<u>Excess Levy Rate Total</u>	<u>5.25349943</u>	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

R1 RA1	Total	11.85439157
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Benton	0.40119859	
Regular Levy Rate Total	6.60089214	

Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
City of Richland	0.36163028	
Excess Levy Rate Total	5.25349943	

R5	Total	11.78691499
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Kennewick	0.33372202	
Regular Levy Rate Total	6.53341556	

Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
City of Richland	0.36163028	
Excess Levy Rate Total	5.25349943	

R2	Total	12.08951602
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Kennewick	0.33372202	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	6.67730966	

Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Richland	0.36163028	
Excess Levy Rate Total	5.41220636	

R6	Total	12.01434509
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Kennewick	0.33372202	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	6.67730965	

Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
City of Richland	0.36163028	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	5.33703544	

R3	Total	11.93080908
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Kennewick	0.33372202	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	6.67730965	

Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
City of Richland	0.36163028	
Excess Levy Rate Total	5.25349943	

R7	Total	12.17305203
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Kennewick	0.33372202	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	6.67730965	

Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Richland	0.36163028	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	5.49574238	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

R8	Total	12.58218215
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Kennewick	0.33372202	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	6.67730965	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
City of Richland	0.36163028	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	5.90487250	

R9	Total	12.20784602
State School Levy	2.30439872	
County	1.27986876	
City of Richland	2.61542607	
Port of Kennewick	0.33372202	
Kennewick Public Hospital	0.14389409	
Fire District #1 GO Bond	0.03479399	
Regular Levy Rate Total	6.71210364	
Kennewick School Bonds	1.55177120	
Kennewick School M & O	3.49880488	
City of Richland	0.36163028	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	5.49574238	

W1	Total	12.32879943
State School Levy	2.30439872	
County	1.27986876	
City of West Richland	1.55140475	
Port of Kennewick	0.33372202	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Regular Levy Rate Total	7.43693028	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Excess Levy Rate Total	4.89186915	

W6	Total	13.01797121
State School Levy	2.30439872	
County	1.27986876	
City of West Richland	1.55140475	
Port of Kennewick	0.33372202	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Regular Levy Rate Total	7.43693028	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Excess Levy Rate Total	5.58104093	

1210	Total	11.87064179
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Prosser Public Hospital	0.33840365	
Mid-Columbia Library	0.37281981	
Regular Levy Rate Total	6.28960086	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Excess Levy Rate Total	5.58104093	

1212	Total	14.07725252
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Prosser Public Hospital	0.33840365	
Fire District #2	1.50000000	
Fire District #2 EMS	0.49061172	
Regular Levy Rate Total	8.28021258	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Fire District #2 Bond	0.21599901	
Excess Levy Rate Total	5.79703994	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

1215	Total	12.34090650
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Prosser Public Hospital	0.33840365	
Fire District #5	0.59159943	
Regular Levy Rate Total	6.88120029	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Excess Levy Rate Total	5.45970621	

1222	Total	13.55003758
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #2	1.50000000	
Fire District #2 EMS	0.49061172	
Regular Levy Rate Total	7.87433236	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Fire District #2 Bond	0.21599901	
Excess Levy Rate Total	5.67570522	

1224	Total	13.31096288
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Regular Levy Rate Total	7.85125667	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Excess Levy Rate Total	5.45970621	

1225	Total	11.93502628
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #5	0.59159943	
Regular Levy Rate Total	6.47532007	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Excess Levy Rate Total	5.45970621	

1226	Total	13.67137230
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #2	1.50000000	
Fire District #2 EMS	0.49061172	
Regular Levy Rate Total	7.87433236	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Fire District #2 Bond	0.21599901	
Excess Levy Rate Total	5.79703994	

1227	Total	13.43229760
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Regular Levy Rate Total	7.85125667	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Excess Levy Rate Total	5.58104093	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

1228	Total	12.05636100
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #5	0.59159943	
Regular Levy Rate Total	6.47532007	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Benton City Library Bond	0.12133472	
Excess Levy Rate Total	5.58104093	

1231	Total	13.07085695
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #1	1.50000000	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	7.52761473	
Ki-Be School Bonds	1.28400508	
Ki-Be School M & O	4.17570113	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	5.54324222	

1331	Total	11.65389725
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #1	1.50000000	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	7.52761473	
Finley School M & O	4.04274651	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	4.12628252	

1400	Total	10.84306636
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Regular Levy Rate Total	5.95119721	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Excess Levy Rate Total	4.89186915	

1404	Total	12.81060240
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Regular Levy Rate Total	7.91873325	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Excess Levy Rate Total	4.89186915	

1410	Total	11.18147001
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	6.28960086	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Excess Levy Rate Total	4.89186915	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

1412	Total	13.38808074
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #2	1.50000000	
Fire District #2 EMS	0.49061172	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	8.28021258	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Fire District #2 Bond	0.21599901	
Excess Levy Rate Total	5.10786816	

1434	Total	12.88701991
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	7.99515076	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Excess Levy Rate Total	4.89186915	

1424	Total	12.74312582
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Regular Levy Rate Total	7.85125667	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Excess Levy Rate Total	4.89186915	

1444	Total	12.81060240
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #4	1.50000000	
Fire District #4 EMS	0.46753604	
Regular Levy Rate Total	7.91873325	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Excess Levy Rate Total	4.89186915	

1431	Total	12.50301989
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #1	1.50000000	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	7.52761473	
Richland School Bonds	1.57606913	
Richland School M & O	3.31580002	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	4.97540516	

1515	Total	7.67364939
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #5	0.59159943	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	6.88120029	
Paterson School Bonds	0.32900648	
Paterson School M & O	0.46344262	
Excess Levy Rate Total	0.79244910	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

1516	Total	7.81848378
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #6	0.73643383	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	7.02603468	
Paterson School Bonds	0.32900648	
Paterson School M & O	0.46344262	
Excess Levy Rate Total	0.79244910	

1600	Total	8.94670947
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Regular Levy Rate Total	5.95119721	
Prosser School M & O	2.99551226	
Excess Levy Rate Total	2.99551226	

1610	Total	9.28511312
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	6.28960086	
Prosser School M & O	2.99551226	
Excess Levy Rate Total	2.99551226	

1612	Total	11.49172385
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #2	1.50000000	
Fire District #2 EMS	0.49061172	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	8.28021258	
Prosser School M & O	2.99551226	
Fire District #2 Bond	0.21599901	
Excess Levy Rate Total	3.21151127	

1613	Total	10.30824905
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #3	0.85951595	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	7.14911680	
Prosser School M & O	2.99551226	
Fire District #3 Bond	0.16361999	
Excess Levy Rate Total	3.15913225	

1615	Total	9.87671255
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #5	0.59159943	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	6.88120029	
Prosser School M & O	2.99551226	
Excess Levy Rate Total	2.99551226	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

1616	Total	10.02154694
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #6	0.73643383	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	7.02603468	
Prosser School M & O	2.99551226	
Excess Levy Rate Total	2.99551226	

1625	Total	9.47083233
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #5	0.59159943	
Regular Levy Rate Total	6.47532007	
Prosser School M & O	2.99551226	
Excess Levy Rate Total	2.99551226	

1715	Total	11.93177638
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #5	0.59159943	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	6.88120029	
Kennewick School Bond	1.55177120	
Kennewick School M & O	3.49880488	
Excess Levy Rate Total	5.05057609	

1716	Total	12.07661077
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #6	0.73643383	
Prosser Public Hospital	0.33840365	
Regular Levy Rate Total	7.02603468	
Kennewick School Bond	1.55177120	
Kennewick School M & O	3.49880488	
Excess Levy Rate Total	5.05057609	

1731	Total	12.66172683
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #1	1.50000000	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	7.52761473	
Kennewick School Bond	1.55177120	
Kennewick School M & O	3.49880488	
Fire District #1 Bond	0.08353601	
Excess Levy Rate Total	5.13411210	

1736	Total	11.81462464
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Kennewick	0.33372202	
Mid-Columbia Library	0.37281981	
Fire District #6	0.73643383	
Kennewick Public Hospital	0.14389409	
Regular Levy Rate Total	6.76404855	
Kennewick School Bond	1.55177120	
Kennewick School M & O	3.49880488	
Excess Levy Rate Total	5.05057609	

2015 Consolidated Levy Rates by Tax Code Area (TCA)

1810	Total	10.66169747
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Prosser Public Hospital	0.33840365	
<u>Regular Levy Rate Total</u>	<u>6.28960086</u>	
Grandview School Bond	2.52527362	
Grandview School M & O	1.84682299	
<u>Excess Levy Rate Total</u>	<u>4.37209661</u>	

1813	Total	11.68483340
State School Levy	2.30439872	
County	1.27986876	
County Road	1.59291133	
Port of Benton	0.40119859	
Mid-Columbia Library	0.37281981	
Fire District #3	0.85951595	
Prosser Public Hospital	0.33840365	
<u>Regular Levy Rate Total</u>	<u>7.14911680</u>	
Grandview School Bond	2.52527362	
Grandview School M & O	1.84682299	
Fire District #3 Bond	0.16361999	
<u>Excess Levy Rate Total</u>	<u>4.53571660</u>	

COMPARISON of BENTON COUNTY 2015 TAXES to PAST YEARS

Tax Year	Assessed Value	Total Levied	% of Change	Tax Year	Assessed Value	Total Levied	% of Change
1977	1,107,393,932	20,189,748		1997	5,840,266,289	87,283,559	12.16%
1978	1,361,070,641	20,107,229	-0.41%	1998	6,067,994,149	92,776,520	6.29%
1979	1,847,767,605	24,586,563	22.28%	1999	6,451,457,555	94,999,155	2.40%
1980	2,219,451,204	23,779,684	-3.28%	2000	6,796,633,225	98,571,331	3.76%
1981	2,722,001,441	25,935,229	9.06%	2001	7,085,611,360	102,859,975	4.35%
1982	3,281,886,587	30,428,402	17.32%	2002	7,550,298,487	106,137,381	3.19%
1983	3,497,610,157	33,105,426	8.80%	2003	8,115,694,246	110,022,162	3.66%
1984	3,289,234,747	36,125,430	9.12%	2004	8,911,083,793	122,888,546	11.69%
1985	3,185,825,489	36,825,128	1.94%	2005	9,566,012,276	126,195,363	2.69%
1986	3,053,779,567	38,084,905	3.42%	2006	10,212,743,362	129,802,781	2.86%
1987	3,025,055,550	41,831,026	9.84%	2007	10,759,109,422	133,934,399	3.18%
1988	2,980,712,236	44,357,316	6.04%	2008	11,676,061,768	139,193,064	3.93%
1989	2,899,839,501	44,598,584	0.54%	2009	12,724,702,163	146,263,336	5.08%
1990	2,897,754,891	43,696,799	-2.02%	2010	13,372,871,942	154,474,587	5.61%
1991	3,039,777,737	47,374,934	8.42%	2011	13,903,637,676	161,756,761	4.71%
1992	3,353,904,836	50,221,592	6.01%	2012	14,686,962,152	168,785,463	4.35%
1993	3,866,576,479	58,878,901	17.24%	2013	15,317,827,385	176,786,560	4.74%
1994	4,361,598,092	64,828,504	10.10%	2014	15,931,933,330	185,744,999	5.07%
1995	5,041,969,070	72,965,273	12.55%	2015	16,379,293,799	191,635,722	3.17%
1996	5,644,197,188	77,823,391	6.66%				

*Note: This comparison does not include miscellaneous or municipal taxes except in the total.

GENERAL INFORMATION

The function of the County Assessor is the appraisal of property for establishing valuation upon various taxing bodies such as cities, county and state, also districts such as schools, port, fire protection, county road and library.

Assessments are made as of 12 o'clock noon, January 1, and taxes are due and payable once the County Treasurer has provided notification that the tax roll has been completed. The first half becomes delinquent after April 30th and the second half after October 31st.

The taxes you pay are arrived at as follows. Services provided are performed in Benton County by different agencies including state, county, municipal, port, schools, fire protection, road, library and hospital. These entities determine the amount of money required to operate services and the amount is levied by applying a percentage of millage against the value of all property within that jurisdiction, thus, \$1.00 levied per thousand equals \$1.00 taxes.

Information concerning this value should be obtained from the Benton County Assessor's Office, P.O. Box 902, Prosser, WA 99350 or call 786-2046. Tri-City residents may contact Prosser toll free at 736-3088 or may call our Kennewick office at 735-2394. Information is also available on the Benton County Website at www.co.benton.wa.us, on the Assessor's page.

You may appeal either the market value or the current use value to the Benton County Board of Equalization, P.O. Box 509, Prosser, WA 99350 or call 786-5604 or 736-3089. Petitions must be filed with the Board of Equalization on or before July 1st of the assessment year or within 30 days of the date of the notice of value change, whichever is later. Petitions received after those dates will be denied on grounds of not being timely filed.

The Board of Equalization will convene on July 15th at the Benton County Courthouse in Prosser, Washington and will continue in session for a period of four weeks and shall be in session not less than three days during this lapsed time.

It is the goal of the Assessor to obtain the utmost in equality of assessment and to assist you in any way possible in all matters pertaining to this office.