

BENTON COUNTY TAXES  
FOR THE YEAR

2014

Barbara Wagner, Benton County Assessor

## **A MESSAGE TO THE BENTON COUNTY PROPERTY TAXPAYER**

This information has been prepared to help you better understand the function 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.

Service districts annually submit budgets to the Benton County Commissioners for money to be collected through ad valorem taxes. The Assessor must determine if these budgets exceed the amount the district can legally receive. The assessed values and tax dollar requirements are calculated to provide each owner with an amount of tax due according to their proportionate share of the total money necessary to satisfy the budgeted levy requirements.

In addition, the voters approve excess or special levies. These include maintenance and operation levies, bonds and capital improvements.

Property owners may be eligible for tax relief or exemptions such as Senior Citizen, Disabled Persons, Home Improvement, Tax Deferral and Destroyed Property. There is also a Current Use Program for agricultural use or preservation of open space lands.

It is my responsibility as your Assessor, together with my staff, to ensure that all property owners are treated fairly and impartially in accordance with our State Laws. It is our sincere desire to serve you in an effective, responsible and courteous manner.

I will be available to speak to and/or answer questions for interested groups or individuals. I welcome your inquires regarding any matter concerning this office.

Barbara Wagner  
Benton County Assessor

**STATEMENT  
OF  
BENTON COUNTY  
2014  
TAXES**

BARBARA WAGNER, ASSESSOR

Harriet Mercer, Chief Deputy  
Lisa Overson, Chief Appraiser

PROSSER OFFICE  
620 Market Street

Office: 786-2046 or 736-3088 Toll Free from the Tri-Cities

Office Hours

8:00 a.m. to 5:00 p.m.

Mary Christen.....Levy Deputy  
Kristi McClure.....Excise Clerk/Receptionist  
Hollie Tuttle.....Mobile Home Clerk  
Sandy Clizbe.....Appraiser Assistant  
George Kelty.....Segregation Deputy/Cartographer  
Tracy Peterson.....Segregation Assistant/Assistant Cartographer  
Vacant.....Consolidations

KENNEWICK OFFICE  
7122 W Okanogan Place Bldg A  
Tri-Cities Phone: 735-2394  
Office Hours  
8:00 a.m. to 5:00 p.m.

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  
Shawn Shaffer.....Commercial Appraiser  
Tammy McKeirnan.....Sales Analyst  
Rikki Davis.....Senior Farm Appraiser  
Brenda Crawford.....Farm Appraiser  
Nikki Morgan.....Senior Residential Appraiser  
Lisa Lowary.....Residential Appraiser  
Chris Plummer.....Residential Appraiser  
Jeannie Nolan.....Residential Appraiser  
Vacant.....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 31<sup>st</sup> 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. The exemption will be allowed on your principal residence and up to five acres of land.

### **Forms Are Now Being Accepted for the 2015 Tax Year Using Your 2014 Income, Which Must Not Exceed 35,000**

Documentation verifying 2014 income is required by  
December 31 of 2014

## 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.

**SENIOR CITIZEN AND  
DISABLED PERSONS EXEMPTION FILING**

We have a six-year renewal cycle based on an alphabetical last name filing. Please refer to the chart below.

<b>Last Name</b>	<b>2017 Exemption</b>	<b>2018 Exemption</b>	<b>2019 Exemption</b>	<b>2014 Exemption</b>	<b>2015 Exemption</b>	<b>2016 Exemption</b>
A Thru E	<b>RENEW (2016 Income)</b>	Income Change	Income Change	Income Change	Income Change	Income Change
F Thru I	Income Change	<b>RENEW (2017 Income)</b>	Income Change	Income Change	Income Change	Income Change
J Thru M	Income Change	Income Change	<b>RENEW (2018 Income)</b>	Income Change	Income Change	Income Change
N Thru R	Income Change	Income Change	Income Change	<b>RENEW (2013 Income)</b>	Income Change	Income Change
S Thru V	Income Change	Income Change	Income Change	Income Change	<b>RENEW (2014 Income)</b>	Income Change
W Thru Z	Income Change	Income Change	Income Change	Income Change	Income Change	<b>RENEW (2015 Income)</b>

Should you have a substantial income change, please contact the Assessor's Office. Examples would be: 1) death of a spouse, 2) marriage, need to include spouse's income, 3) cashing in or withdrawal of an IRA, 4) capital gains or business income, 5) you or your spouse started drawing Social Security, 6) any other income change that increases or decreases your total income.

## **MOBILE HOMES**

The 1971 Legislature passed a law that made a major change in the taxation of Mobile Homes that exceeds 35 feet in length and 8 feet in width. Owners of Mobile Homes were assessed for 1973 taxes and thereafter on the regular County assessment rolls as either Real or Personal Property. Those that have substantially lost their identity as Mobile Home Units by being affixed to the land by a permanent foundation, fixed utility pipes, etc, can be classified as Real Property. All others will be Personal Property.

## **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 31<sup>st</sup>. 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.

**STATEMENT OF BENTON COUNTY VALUATIONS FOR 2014 TAX YEAR**

Valuation Assessed by Assessor

	<u>Real Property</u>	<u>Personal Property</u>
Assessed Value of Real Property	15,051,483,342	-
Assessed Value of Commercial Personal Property	-	426,379,100
Assessed Value of Farm Personal Property	-	125,573,859
SubTotal	<u>15,051,483,342</u>	<u>551,952,959</u>
Total Valuation Assessed by the Assessor for County Levy		<u>15,603,436,301</u>

Valuation Assessed by the Department of Revenue for the State of Washington

	<u>Real Property</u>	<u>Personal Property</u>
Value of Railroads	88,889,558	7,051,441
Value of Telephone & Wireless Companies	8,938,480	97,014,990
Value of Power Companies	2,745,412	24,688,431
Value of Transportation & Other Companies	8,951,223	74,759,993
Value of Private Car Companies	-	15,457,501
SubTotal	<u>109,524,673</u>	<u>218,972,356</u>
Total Valuation Assessed by Department of Revenue for County Levy		<u>328,497,029</u>

Total Valuation of All Property for County Levy 15,931,933,330

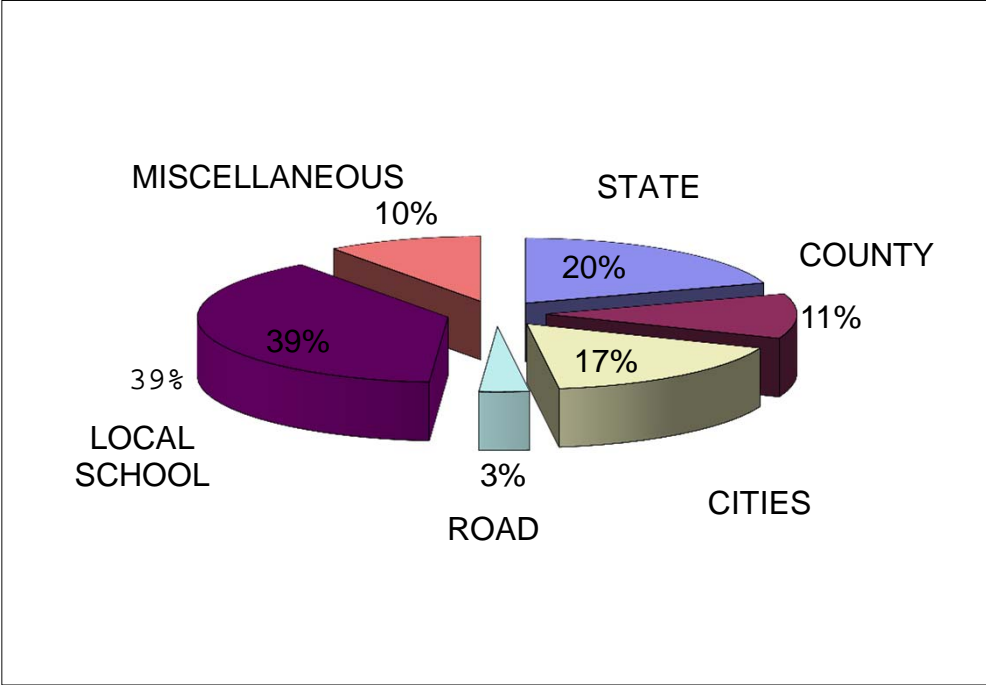
## HOW YOUR 2014 TAX DOLLAR IS SPENT

STATE .....	20%	\$	36,709,485
(See page 12)			
COUNTY .....	11%	\$	20,441,836
(See page 12)			
CITIES .....	17%	\$	31,027,947
(See page 13)			
ROADS .....	3%	\$	5,941,209
(See page 12)			
SCHOOLS .....	39%	\$	73,239,295
(See page 14)			
MISCELLANEOUS .....	10%	\$	18,385,227
(See page 15)			
TOTAL:	100%	\$	185,744,999

# BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 97.4%

PERSONAL PROPERTY RATIO: 89.1%



STATE AND COUNTY TAXES ON 2014 ROLLS

	BASE VALUE	LEVY RATE	TAX
STATE TAXES ON 2014 ROLLS			
Schools	15,826,907,980	2.31943504	\$36,709,485
Total State Taxes			\$36,709,485
COUNTY TAXES ON 2014 ROLLS			
Current Expense	15,931,933,330	1.24677315	\$19,863,507
Mental Health	15,931,933,330	0.025	\$398,298
Veterans' Assistance	15,931,933,330	0.0113	\$180,031
Total County Taxes		1.28307315	\$20,441,836
ROAD DISTRICT (1) TAXES ON 2014 ROLLS			
Consolidated Road District #1	3,655,650,777	1.62521244	\$5,941,209
Total Consolidated Road Taxes			\$5,941,209

**MUNICIPAL TAXES ON 2014 ROLLS**

<b>DISTRICT</b>	<b>LEVY BASE</b>			
	<b>VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>	
<b>Benton City (BC)</b>	Current Expense	126,233,437	1.12455228	\$141,956
	Total			\$141,956
<b>Kennewick (K)</b>	Current Expense	5,330,558,565	2.14094353	\$11,412,425
	Library Bond	5,298,229,248	0.07662937	\$406,000
	Total			\$11,818,425
<b>Prosser (P)</b>	Current Expense	472,724,254	2.93335488	\$1,386,668
	Fire Station	469,629,283	0.3353709	\$157,500
	Total			\$1,544,168
<b>Richland [R]</b>	Current Expense	5,369,208,018	2.62713049	\$14,105,610
	Library Debt Svcs	5,348,256,178	0.24691001	\$1,320,538
	Police Station	5,348,256,178	0.04895483	\$261,823
	Community Ctr/Debt Services	5,348,256,178	0.06103073	\$326,408
	Total			\$16,014,379
<b>West Richland (WR)</b>	Current Expense	977,558,279	1.54366170	\$1,509,019
	Total			\$1,509,019
<b>Total Taxes</b>				\$31,027,946

**SCHOOL DISTRICT TAXES ON 2014 ROLLS**

<b>DISTRICT</b>		<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>
<b>Kennewick #17</b>	Bond, Capital Project	6,722,344,864	1.50245192	\$10,100,000
	Maintenance and Operation	6,722,344,864	3.48092822	\$23,400,000
<b>Paterson #50</b>	Bond, Capital Project	451,647,136	0.35868709	\$162,000
	Maintenance and Operation	451,647,136	0.46430937	\$209,704
<b>Benton City #52</b>	Bond, Capital Project	575,989,588	1.26564787	\$729,000
	Maintenance and Operation	575,989,588	4.12939582	\$2,378,489
<b>Finley #53</b>	Maintenance and Operation	433,797,565	4.03413974	\$1,750,000
<b>Prosser #116</b>	Maintenance and Operation	1,190,049,318	2.74520153	\$3,266,925
<b>Grandview #200</b>	Bond, Capital Project	61,184,672	2.53010850	\$154,804
	Maintenance and Operation	61,184,672	1.80392220	\$110,373
<b>Richland #400</b>	Bond, Capital Project	6,420,757,851	1.56367834	\$10,040,000
	Maintenance and Operation	6,420,757,851	3.26098577	\$20,938,000
<b>Total School</b>				\$73,239,295

**MISCELLANEOUS TAXES ON 2014 ROLLS**

<b>DISTRICT</b>	<b>LEVY BASE VALUE</b>	<b>LEVY RATE</b>	<b>TAX</b>
<b>Prosser Hospital (PH)</b>	Current Expense 2,128,426,144	0.34191348	\$727,738
<b>Kennewick Hospital (KH)</b>	Current Expense 9,079,945,932	0.14362044	\$1,304,066
<b>Rural Library (L)</b>	Current Expense 9,112,442,779	0.37746922	\$3,439,667
<b>Benton City Library Capital Facility Area (BCLCFA)</b>	Debt Service 491,121,773	0.12836903	\$63,045
<b>Fire District #1 (FD#1)</b>	Current Expense 1,564,404,236	1.42921139	\$2,235,864
	LTD Bond 2012 1,572,101,064	0.03608369	\$56,727
	K-24 LTD Bond (2003) 1,952,517,725	0.03470492	\$67,762
	Voted Bond 2003 1,940,866,272	0.09121700	\$177,040
<b>Fire District #2 (FD#2)</b>	Current Expense 439,731,368	1.50000000	\$659,597
	Bond 436,670,101	0.21961201	\$95,898
	EMS 439,731,368	0.49199271	\$216,345
<b>Fire District #3 (FD#3)</b>	Current Expense 584,314,315	0.85216775	\$497,934
	Bond 606,464,118	0.16167485	\$98,050
<b>Fire District #4 (FD#4)</b>	Current Expense 1,298,083,110	1.50000000	\$1,947,125
	EMS 1,298,083,110	0.46880614	\$608,549
<b>Fire District #5 (FD#5)</b>	Current Expense 120,454,468	0.60180880	\$72,491
<b>Fire District #6 (FD#6)</b>	Current Expense 595,943,373	0.76606927	\$456,534
<b>Port of Kennewick (PK)</b>	Current Expense 10,652,419,065	0.33371981	\$3,554,923
<b>Port of Benton (PB)</b>	Current Expense 5,279,514,265	0.39887643	\$2,105,874
<b>Total Miscellaneous Taxes</b>			\$18,385,227

**CONSOLIDATED LEVIES FOR THE 2014 TAXES**

TAX CODES	CONSOL LEVY	REG LEVY	EXCESS LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
B-1 BC-52-PH-PB-FD#2-L-BCLCFA	13.58033707	7.83731233	5.74302474	2.31943504	5.39504370		0.39887643	2.21160472	0.50583824	0.34191348	1.12455228	1.28307315
B-4 BC-52-PK-FD#2-L-BCLCFA	13.17326697	7.43024223	5.74302474	2.31943504	5.39504370		0.33371981	2.21160472	0.50583824		1.12455228	1.28307315
K-0 K-17-PK-L-KLB	11.51465028	6.45464076	5.06000952	2.31943504	4.98338015		0.33371981		0.37746921		2.21757290	1.28307315
K-1 K-17-KH-PK-L-KLB	11.65827073	6.59826121	5.06000952	2.31943504	4.98338015		0.33371981		0.37746921	0.14362044	2.21757290	1.28307315
K-7 K-17-KH-PK-L	11.58164136	6.59826121	4.98338015	2.31943504	4.98338015		0.33371981		0.37746921	0.14362044	2.14094353	1.28307315
K-18 K-400-KH-PK-L-KLB	11.49955469	6.59826121	4.90129348	2.31943504	4.82466411		0.33371981		0.37746921	0.14362044	2.21757290	1.28307315
K-24 K-17-KH-PK-L-KLB-FD#1B/2003	11.78419266	6.63296614	5.15122652	2.31943504	4.98338015		0.33371981	0.12592192	0.37746921	0.14362044	2.21757290	1.28307315
P-1 P-116-PH-PB	10.35722543	7.27665300	3.08057243	2.31943504	2.74520153		0.39887643			0.34191348	3.26872578	1.28307315
P-5 P-116-PH-PB-FD#3B	10.51890028	7.27665300	3.24224728	2.31943504	2.74520153		0.39887643	0.16167485		0.34191348	3.26872578	1.28307315
R-1 R-400-PB	11.81007482	6.62851513	5.18155969	2.31943504	4.82466411		0.39887643				2.98402607	1.28307315
R-2 R-17-KH-PK	12.04725469	6.70697896	5.34027573	2.31943504	4.98338015		0.33371981			0.14362044	2.98402607	1.28307315
R-3 R-400-KH-PK	11.88853865	6.70697896	5.18155969	2.31943504	4.82466411		0.33371981			0.14362044	2.98402607	1.28307315
R-5 R-400-PK	11.74491820	6.56335851	5.18155969	2.31943504	4.82466411		0.33371981				2.98402607	1.28307315
R-6 R-400-KH-PK-FD#1B/2003	12.01446058	6.74168389	5.27277669	2.31943504	4.82466411		0.33371981	0.12592192		0.14362044	2.98402607	1.28307315
R-7 R-17-KH-PK-FD#1B/2003	12.17317662	6.74168389	5.43149273	2.31943504	4.98338015		0.33371981	0.12592192		0.14362044	2.98402607	1.28307315
R-8 R-52-KH-PK-FD#1B/2003	12.58484017	6.74168389	5.84315628	2.31943504	5.39504370		0.33371981	0.12592192		0.14362044	2.98402607	1.28307315
R-9 R-17-KH-PK-FD#1B/2003-FD#1B/2012	12.20926031	6.77776758	5.43149273	2.31943504	4.98338015		0.33371981	0.16200562		0.14362044	2.98402607	1.28307315
W-1 WR-400-PK-FD#4	12.27335998	7.44869587	4.82466411	2.31943504	4.82466411		0.33371981	1.96880614			1.54366170	1.28307315
W-6 WR-52-PK-FD#4-BCLCFA	12.97210860	7.44869587	5.52341273	2.31943504	5.39504370		0.33371981	1.96880614	0.12836903		1.54366170	1.28307315
1210 1-52-PH-L-PB-BCLCFA	11.86939250	6.34597977	5.52341273	2.31943504	5.39504370	1.62521244	0.39887643		0.50583824	0.34191348		1.28307315
1212 1-52-PH-L-PB-FD#2-BCLCFA	14.08099723	8.33797249	5.74302474	2.31943504	5.39504370	1.62521244	0.39887643	2.21160472	0.50583824	0.34191348		1.28307315
1215 1-52-PH-L-FD#5-PB	12.34283228	6.94778858	5.39504370	2.31943504	5.39504370	1.62521244	0.39887643	0.60180880	0.37746921	0.34191348		1.28307315

**CONSOLIDATED LEVIES FOR THE 2014 TAXES**

TAX CODES	CONSOL LEVY	REG LEVY	EXCESS LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1221 1-52-L-FD#1-PK	12.92517037	7.43890967	5.48626070	2.31943504	5.39504370	1.62521244	0.33371981	1.59121700	0.37746921			1.28307315
1222 1-52-L-FD#2-PK	13.54555810	7.93090239	5.61465571	2.31943504	5.39504370	1.62521244	0.33371981	2.21160472	0.37746921			1.28307315
1224 1-52-L-FD#4-PK	13.30275952	7.90771582	5.39504370	2.31943504	5.39504370	1.62521244	0.33371981	1.96880614	0.37746921			1.28307315
1225 1-52-L-FD#5-PK	11.93576218	6.54071848	5.39504370	2.31943504	5.39504370	1.62521244	0.33371981	0.60180880	0.37746921			1.28307315
1226 1-52-L-FD#2-PK-BCLCFA	13.67392713	7.93090239	5.74302474	2.31943504	5.39504370	1.62521244	0.33371981	2.21160472	0.50583824			1.28307315
1227 1-52-L-FD#4-PK-BCLCFA	13.43112855	7.90771582	5.52341273	2.31943504	5.39504370	1.62521244	0.33371981	1.96880614	0.50583824			1.28307315
1228 1-52-L-FD#5-PK-BCLCFA	12.06413121	6.54071848	5.52341273	2.31943504	5.39504370	1.62521244	0.33371981	0.60180880	0.50583824			1.28307315
1231 1-52-KH-L-FD#1-PK	13.06879082	7.58253012	5.48626070	2.31943504	5.39504370	1.62521244	0.33371981	1.59121700	0.37746921	0.14362044		1.28307315
1232 1-52-KH-L-FD#2-PK	13.68917855	8.07452284	5.61465571	2.31943504	5.39504370	1.62521244	0.33371981	2.21160472	0.37746921	0.14362044		1.28307315
1331 1-53-KH-L-FD#1-PK	11.70788686	7.58253012	4.12535674	2.31943504	4.03413974	1.62521244	0.33371981	1.59121700	0.37746921	0.14362044		1.28307315
1340 1-53-L-PK	9.97304941	5.93890967	4.03413974	2.31943504	4.03413974	1.62521244	0.33371981		0.37746921			1.28307315
1400 1-400-L-PB	10.82873040	6.00406629	4.82466411	2.31943504	4.82466411	1.62521244	0.39887643		0.37746921			1.28307315
1404 1-400-L-FD#4-PB	12.79753655	7.97287244	4.82466411	2.31943504	4.82466411	1.62521244	0.39887643	1.96880614	0.37746921			1.28307315
1410 1-400-PH-L-PB	11.17064388	6.34597977	4.82466411	2.31943504	4.82466411	1.62521244	0.39887643		0.37746921	0.34191348		1.28307315
1412 1-400-PH-L-FD#2-PB	13.38224861	8.33797249	5.04427612	2.31943504	4.82466411	1.62521244	0.39887643	2.21160472	0.37746921	0.34191348		1.28307315
1421 1-400-L-FD#1-PK	12.35479078	7.43890967	4.91588111	2.31943504	4.82466411	1.62521244	0.33371981	1.59121700	0.37746921			1.28307315
1424 1-400-L-FD#4-PK	12.73237993	7.90771582	4.82466411	2.31943504	4.82466411	1.62521244	0.33371981	1.96880614	0.37746921			1.28307315
1430 1-400-KH-L-PK	10.90719423	6.08253012	4.82466411	2.31943504	4.82466411	1.62521244	0.33371981		0.37746921	0.14362044		1.28307315
1431 1-400-KH-L-FD#1-PK	12.49841123	7.58253012	4.91588111	2.31943504	4.82466411	1.62521244	0.33371981	1.59121700	0.37746921	0.14362044		1.28307315
1432 1-400-KH-L-FD#2-PK	13.11879896	8.07452284	5.04427612	2.31943504	4.82466411	1.62521244	0.33371981	2.21160472	0.37746921	0.14362044		1.28307315
1434 1-400-KH-L-FD#4-PK	12.87600038	8.05133627	4.82466411	2.31943504	4.82466411	1.62521244	0.33371981	1.96880614	0.37746921	0.14362044		1.28307315

**CONSOLIDATED LEVIES FOR THE 2014 TAXES**

TAX CODES	CONSOL LEVY	REG LEVY	EXCESS LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1444 1-400-L-FD#4-PB	12.79753655	7.97287244	4.82466411	2.31943504	4.82466411	1.62521244	0.39887643	1.96880614	0.37746921			1.28307315
1515 1-50-PH-L-FD#5-PB	7.77078505	6.94778858	0.82299647	2.31943504	0.82299647	1.62521244	0.39887643	0.60180880	0.37746921	0.34191348		1.28307315
1516 1-50-PH-L-FD#6-PB	7.93504552	7.11204905	0.82299647	2.31943504	0.82299647	1.62521244	0.39887643	0.76606927	0.37746921	0.34191348		1.28307315
1516P 1-50-PH-L-FD#6-PB-P	7.93504552	7.11204905	0.82299647	2.31943504	0.82299647	1.62521244	0.39887643	0.76606927	0.37746921	0.34191348		1.28307315
1600 1-116-L-PB	8.74926782	6.00406629	2.74520153	2.31943504	2.74520153	1.62521244	0.39887643		0.37746921			1.28307315
1610 1-116-PH-L-PB	9.09118130	6.34597977	2.74520153	2.31943504	2.74520153	1.62521244	0.39887643		0.37746921	0.34191348		1.28307315
1612 1-116-PH-L-FD#2-PB	11.30278603	8.33797249	2.96481354	2.31943504	2.74520153	1.62521244	0.39887643	2.21160472	0.37746921	0.34191348		1.28307315
1613 1-116-PH-L-FD#3-PB	10.10502391	7.19814753	2.90687638	2.31943504	2.74520153	1.62521244	0.39887643	1.01384260	0.37746921	0.34191348		1.28307315
1615 1-116-PH-L-FD#5-PB	9.69299011	6.94778858	2.74520153	2.31943504	2.74520153	1.62521244	0.39887643	0.60180880	0.37746921	0.34191348		1.28307315
1616 1-116-PH-L-FD#6-PB	9.85725058	7.11204905	2.74520153	2.31943504	2.74520153	1.62521244	0.39887643	0.76606927	0.37746921	0.34191348		1.28307315
1625 1-116-L-FD#5-PK	9.28592001	6.54071848	2.74520153	2.31943504	2.74520153	1.62521244	0.33371981	0.60180880	0.37746921			1.28307315
1715 1-17-PH-L-FD#5-PB	11.93116873	6.94778858	4.98338015	2.31943504	4.98338015	1.62521244	0.39887643	0.60180880	0.37746921	0.34191348		1.28307315
1716 1-17-PH-L-FD#6-PB	12.09542920	7.11204905	4.98338015	2.31943504	4.98338015	1.62521244	0.39887643	0.76606927	0.37746921	0.34191348		1.28307315
1716P 1-17-PH-L-FD#6-PB-P	12.09542920	7.11204905	4.98338015	2.31943504	4.98338015	1.62521244	0.39887643	0.76606927	0.37746921	0.34191348		1.28307315
1731 1-17-KH-L-FD#1-PK	12.65712727	7.58253012	5.07459715	2.31943504	4.98338015	1.62521244	0.33371981	1.59121700	0.37746921	0.14362044		1.28307315
1731S 1-17-KH-L-FD#1-PK-S	12.65712727	7.58253012	5.07459715	2.31943504	4.98338015	1.62521244	0.33371981	1.59121700	0.37746921	0.14362044		1.28307315
1736 1-17-KH-L-FD#6-PK	11.83197955	6.84859940	4.98338015	2.31943504	4.98338015	1.62521244	0.33371981	0.76606927	0.37746921	0.14362044		1.28307315
1736P 1-17-KH-L-FD#6-PK-P	11.83197955	6.84859940	4.98338015	2.31943504	4.98338015	1.62521244	0.33371981	0.76606927	0.37746921	0.14362044		1.28307315
1810 1-200-PH-L-PB	10.68001052	6.34597977	4.33403075	2.31943504	4.33403075	1.62521244	0.39887643		0.37746921	0.34191348		1.28307315
1813 1-200-PH-L-FD#3-PB	11.69385313	7.19814753	4.49570560	2.31943504	4.33403075	1.62521244	0.39887643	1.01384260	0.37746921	0.34191348		1.28307315

P-PLYMOUTH WATER  
S-SEWER DISTRICT  
MOSQ RATE: 0.09519851

**BENTON COUNTY DISTRICT LEVIES  
FOR 2014 TAX**

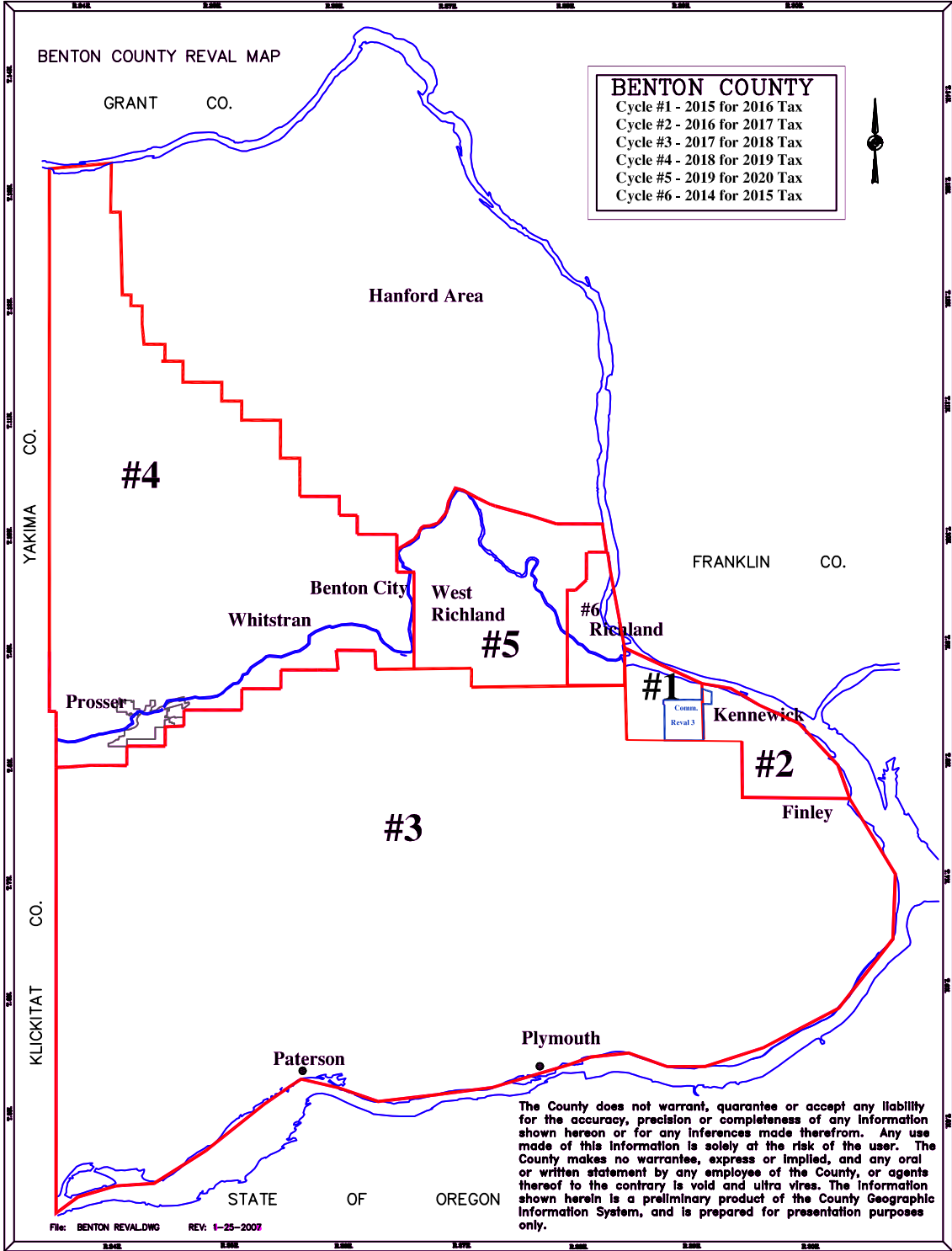
STATE SCHOOL	2.31943504
COUNTY	1.28307315
PROSSER (P1)	3.26872578 *
PROSSER (P5) W/FD#3 BOND	3.43040063 *
KENNEWICK (K-0,K-1, K-18)	2.21757290 *
KENNEWICK (K7)	2.14094353
KENNEWICK (K24) W/FD#1 BOND 2003	2.34349482 *
BENTON CITY (B1, B4)	1.12455228
WEST RICHLAND (W1 & W6)	1.54366170
RICHLAND (R1, R2, R3 & R5)	2.98402607 *
RICHLAND (R6, R7) W/FD#1 BOND 2003	3.10994799 *
COUNTY ROAD	1.62521244
PROSSER HOSPITAL (PH)	0.34191348
KENNEWICK GENERAL HOSPITAL (KH)	0.14362044
PORT OF BENTON (PB)	0.39887643
PORT OF KENNEWICK (PK)	0.33371981
JOINT RURAL LIBRARY (L)	0.37746921
BCLCFA	0.12836903 *
PROSSER SCHOOL DISTRICT NO 116	2.74520153 *
GRANDVIEW SCHOOL DISTRICT NO 200	4.33403070 *
KENNEWICK SCHOOL DISTRICT NO 17	4.98338015 *
PATERSON SCHOOL DISTRICT NO 50	0.82299647 *
BENTON CITY SCHOOL DISTRICT NO 52	5.39504370 *
FINLEY SCHOOL DISTRICT NO 53	4.03413974 *
RICHLAND SCHOOL DISTRICT NO 400	4.82466411 *
FIRE DISTRICT NO 1 (FD#1)	1.59121700 *
FIRE DISTRICT NO 2 (FD#2)	1.71961201 *
FIRE DISTRICT NO 2 EMS	0.49199271
FIRE DISTRICT NO 3 (FD#3)	1.01384260 *
FIRE DISTRICT NO 4 (FD#4)	1.50000000
FIRE DISTRICT NO 4 EMS	0.46880614
FIRE DISTRICT NO 5 (FD#5)	0.60180880
FIRE DISTRICT NO 6 (FD#6)	0.76606927

\*INCLUDES BOND LEVY /EXCESS

## COMPARISON OF BENTON COUNTY 2014 TAXES TO PAST YEARS

Year	Valuation	State	County	Roads	Schools	Total
1975	852,895,754	3,193,124	1,091,012	540,419	4,910,977	12,322,910
1976	955,641,669	3,593,209	1,214,170	584,820	4,904,186	13,404,396
1977	1,107,393,932	4,255,918	1,585,602	663,415	9,189,000	20,189,748
1978	1,361,070,641	5,773,972	1,761,112	761,099	7,940,586	20,107,229
1979	1,847,767,605	7,907,636	2,039,167	892,936	9,222,575	24,586,563
1980	2,219,451,204	8,725,418	2,399,895	1,049,399	5,940,874	23,779,684
1981	2,722,001,441	9,669,017	2,647,987	1,155,596	6,185,397	25,935,229
1982	3,281,886,587	9,463,842	2,974,894	1,329,265	9,501,056	30,428,402
1983	3,497,610,157	10,994,511	3,221,224	1,450,680	9,610,009	33,105,426
1984	3,289,234,747	11,196,535	3,437,985	1,563,220	11,355,487	36,125,430
1985	3,185,825,489	11,263,149	3,681,813	1,688,579	11,121,078	36,825,128
1986	3,053,779,567	11,194,681	3,916,922	1,802,010	11,558,939	38,084,905
1987	3,025,055,550	11,328,065	3,957,449	1,819,613	14,461,760	41,831,026
1988	2,980,712,236	11,094,945	4,466,781	2,060,191	15,911,085	44,357,316
1989	2,899,839,501	11,244,575	4,789,311	2,038,324	15,798,399	44,598,584
1990	2,897,754,891	10,640,797	4,786,790	1,989,688	15,370,795	43,696,799
1991	3,039,777,737	10,741,901	5,023,829	2,026,965	17,281,705	47,374,934
1992	3,353,904,836	11,463,794	5,513,746	2,112,426	18,031,428	50,221,592
1993	3,866,576,479	14,113,365	6,341,709	2,256,078	21,674,867	58,878,901
1994	4,361,598,092	15,390,293	7,150,061	2,583,215	23,699,973	64,828,504
1995	5,041,969,070	18,202,373	8,170,011	2,728,219	26,354,418	72,965,273
1996	5,644,197,188	19,355,125	8,253,789	2,577,315	28,636,356	77,823,391
1997	5,840,266,289	22,116,154	8,837,721	2,915,034	30,481,494	87,283,559
1998	6,067,994,149	21,516,088	9,965,698	3,524,998	33,400,103	92,776,520
1999	6,451,457,555	21,387,482	10,678,518	3,505,771	34,920,344	94,999,155
2000	6,796,633,225	21,905,454	10,659,578	3,664,322	36,615,104	98,571,331
2001	7,085,611,360	23,009,973	11,245,842	3,705,186	37,466,810	102,859,975
2002	7,550,298,487	22,900,745	11,683,230	3,632,484	36,219,729	106,137,381
2003	8,115,694,246	23,464,747	12,573,689	3,832,242	39,981,398	110,022,162
2004	8,911,083,793	25,875,601	13,413,085	3,962,402	47,713,538	122,888,546
2005	9,566,012,276	26,570,176	14,104,468	4,089,316	48,188,196	126,195,363
2006	10,212,743,362	26,138,062	15,104,217	4,654,646	49,102,086	129,802,781
2007	10,759,109,422	24,136,504	15,993,680	4,888,401	52,017,573	133,934,399
2008	11,676,061,768	23,000,483	16,859,738	5,106,044	54,088,802	139,193,064
2009	12,724,702,163	24,332,327	17,517,028	5,310,117	57,098,801	146,263,336
2010	13,372,871,942	26,642,974	17,963,599	5,439,033	61,707,640	154,474,587
2011	13,903,637,676	29,725,664	18,442,989	5,558,952	63,886,109	161,756,761
2012	14,686,962,152	33,776,078	18,756,494	5,725,110	64,819,740	168,785,463
2013	15,317,827,385	36,395,897	19,600,133	5,818,466	67,709,812	176,786,560
2014	15,931,933,330	36,709,485	20,441,836	5,941,209	73,239,295	185,744,999

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



# 2014 PROPERTY TAX CALENDAR

S	M	T	W	T	F	S
			①	2	3	4
5	6	7	8	9	10	11
12	13	14	⑮	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## JANUARY

- 1\* Existing real and personal property is valued as of January 1 of the assessment year for taxes due and payable in the following tax year (RCW 84.36.005 and RCW 84.40.020)
- 15 County assessor delivers tax roll to county treasurer and provides county auditor with an abstract of the tax rolls showing total amount of taxes collectible in each taxing district. (RCW 84.52.080)

### Also in January

- Property taxes can be paid once the treasurer has provided notification that the tax roll (based on last year's assessments) has been completed. (RCW 84.56.020)
- Personal property listing forms are mailed. (RCW 84.40.040)
- Renewals for deferral participants who received deferral in previous year are mailed - Deferral for Senior Citizens and Disabled Persons and Deferral Program for Homeowners with Limited Income. (RCW 84.37.050 and RCW 84.38.050)
- DOR mails renewals for prior year participants in the Property Tax Assistance Program for Widow/Widowers of Qualified Veterans. (RCW 84.39.030)

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	⑳	

## FEBRUARY

- 28 Assessor submits the following reports to the Department of Revenue (DOR) Research and Legislative Analysis Division:
  - XXXX Assessments and Levies Due in YYYY (XXXX is Assessment Year and YYYY is the Tax Year)
  - County Senior Citizen Relief
  - Final State Property Tax Levy Values
  - Taxing District Levy Computation Worksheets (form REV 64 0007)
- 28 Treasurer submits the County Property Tax Collections (Calendar Year) report to DOR Research and Legislative Analysis Division.

S	M	T	W	T	F	S
						①
2	3	4	5	6	7	8
9	10	11	12	13	14	⑮
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	⑳					

## MARCH

- 1\* Counties' new revaluation plans are due. (RCW 84.41.041, WAC 458-07-025)
- 15\* Utility company annual returns are due. Penalties apply. (RCW 84.12.230 and 260)
- 15\* PUD Privilege Tax Annual Reports are due. (RCW 54.28.030)
- 31 Nonprofit property tax exemption applications are due. Penalties apply. (RCW 84.36.815; 825)
- 31 Property tax assistance claims for widows/widowers of qualified veterans are due. (RCW 84.39.020)
- 31 Nonprofit property tax exemption renewal declarations are due. (RCW 84.36.815)

### Also in March

- Assessors submit County Statistics for Comparison Report to DOR Property Tax Division. (form REV 64 0106)

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	⑳			

## APRIL

- 30 Personal property listing forms are due to the county assessor. Penalties apply. (RCW 84.40.020, 040, 060 and 130)
- 30 Taxes are due. If taxes are less than \$50, full payment is due. If taxes are \$50 or more, one half of the payment is due. Second half payment is due October 31. (RCW 84.56.020)
- 30 (Prior to May 1) PUD Privilege Tax billings are issued. (RCW 54.28.040)

S	M	T	W	T	F	S
				①	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	⑳

## MAY

- 1 Prior year applications for forest land designation are considered approved unless assessor has notified the owner otherwise. (RCW 84.33.130)
- 1 Prior year current use farm and agricultural land applications are considered approved unless assessor has notified owner otherwise. (RCW 84.34.035)
- 31\* County assessors complete and list valuation on all property. Property may be added later (new construction and mobile homes) after giving written notice to the taxpayer. (RCW 84.40.040)

\* If a due date falls on a Saturday, Sunday, or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

# 2014 PROPERTY TAX CALENDAR CONTINUED

S	M	T	W	T	F	S
①	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	③①					

## JUNE

- 1\* Three percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 1\* PUD Privilege Tax is due. (RCW 54.28.040)
- 30 (On or before) DOR prepares stumpage values for July through December 2013. (RCW 84.33.091)
- 30 DOR determines value of state assessed property and sends Tentative Value Notices. (RCW 84.12.270)

S	M	T	W	T	F	S
		①	2	3	4	5
6	7	8	9	10	11	12
13	①④	①⑤	①⑥	17	18	19
20	21	22	23	24	25	26
27	28	29	30	③①		

## JULY

- 1 Appeals to the county Board of Equalization must be filed by today or within 30 days of notification. County legislative authority may extend the deadline up to 60 days by adoption of local ordinance/rule. (RCW 84.40.038)
- 14 (On or before the second Monday) County officials and local taxing districts begin preparing estimated budgets for submission to county auditor or chief financial officer, if in a charter county, on or before the second Monday in August. (RCW 36.40.010)
- 15 Assessor certifies the assessment roll to the county board of equalization. (RCW 84.40.320)
- 15 Assessor's Certificate of Assessment Rolls to County Board of Equalization (RCW 84.40.320) submitted to DOR Property Tax Division.
- 15 County Boards of Equalization meet in open session. Minimum session is three days; maximum session is four weeks. (RCW 84.48.010)
- 15 (First ten working days of July) Requests for hearings on state assessed public utility values must be received. (RCW 84.12.340)
- 16 (Eleven business days after June 30) Hearings on state assessment of public utility property begin, continuing through July 30. (RCW 84.12.340)
- 31 Assessment date for new construction. (RCW 36.21.080)

S	M	T	W	T	F	S
					①	2
3	4	5	6	7	8	9
10	①①	12	13	14	15	16
17	18	19	②①	21	22	23
24	25	26	27	28	29	③①
③①						

## AUGUST

- 1 Most taxing district boundaries, including school districts, established for levy collection next year. (RCW 84.09.030)
- 1 Nonprofit property tax exemption determination completed by DOR. (RCW 84.36.830)
- 11 (On or before the second Monday) Estimated budgets from county officials must be submitted to county auditor or, if in a charter county, chief financial officer. (RCW 36.40.010)
- 20 (On or before) Final values of state assessed properties issued. [WAC 458-50-070(4)]
- 30\* DOR estimates the number of acres of public forest land available for timber harvest for each county and for each taxing district. (RCW 84.33.089)
- 30\* Treasurer submits End of Fiscal Year Recap for the State Levy Report to DOR Business and Financial Services Division.
- 31\* (On or before) DOR notifies county assessors of properties exempt from property tax. (RCW 84.36.835)
- 31\* New construction placed on current assessment roll at the valuation assessed July 31. (RCW 36.21.070 through 36.21.090)
- 31\* Assessors submit Taxing District Boundary Report (Tax Code Area Changes) to DOR Property Tax Division. (WAC 458-12-140)

\* If a due date falls on a Saturday, Sunday, or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

# 2014 PROPERTY TAX CALENDAR CONTINUED

S	M	T	W	T	F	S
	①	2	3	4	5	6
7	8	9	10	11	12	13
14	⑮	16	17	18	19	20
21	22	23	24	25	26	27
28	29	⑳				

## SEPTEMBER

- 1 Applications for limited income deferrals are due. (RCW 84.37.040)
- 1 Boundaries for Mosquito Districts must be established for levy collection next year. (RCW 17.28.253)
- 1 Boundaries of school districts that receive or annex territory due to an insolvent school district must be established.
- 1 (On or before the first Tuesday) County auditors' preliminary budgets are due to Boards of County Commissioners. (RCW 36.40.050)
- 1 (The first Monday) DOR determines the indicated ratio for each county. (RCW 84.48.075)
- 15 Assessor submits the following reports to DOR Property Tax Division:
  - Certificate of New Construction Value (form REV 64 0059)
  - Real Property Sales Study
- 15 Designated forest land composite tax rate is due to DOR Forest Tax Division.
- 30 (Prior to October 1) Timber Assessed Value (TAV) calculated for each county. (RCW 84.33.035)

### Also in September

- DOR equalizes taxes to be collected for state purposes. (RCW 84.48.080)
- Assessors send certification of assessed valuations to taxing districts. (RCW 84.48.130)
- DOR certifies its assessments of public utility operating properties to county assessors after final ratios have been certified. (RCW 84.12.370)

S	M	T	W	T	F	S
			①	2	3	4
5	⑥	7	8	9	10	11
12	13	⑭	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	⑳	

## OCTOBER

- 1 Applications for special valuations on historic properties for 2013 are due. (RCW 84.26.040)
- 1 Boundaries for newly incorporated port and regional fire protection service authority must be set for levy taxation purposes. [RCW 84.09.030(1)(b)]
- 6 (First Monday in October) Boards of County Commissioners begin hearings on county budgets. (RCW 36.40.070) However, budget hearings may be held on first Monday in December. (RCW 36.40.071)
- 14 (Prior to October 15) Counties' annual reports on revaluation progress are due. (RCW 84.41.130)
- 31 Second half of property taxes due. (RCW 84.56.020)
- 31 Assessor submits Abstract of Assessed Values Report to DOR Research and Legislative Analysis Division.

### Also in October

- County legislative authority adopts budget by resolution after budget hearing is concluded. (RCW 36.40.080); Board of County Commissioners fix necessary levies. (RCW 36.40.090)

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
⑳						

## NOVEMBER

- 30\* City and other taxing district budgets are due to the county legislative authority. (RCW 84.52.020)
- 30\* The county legislative authority and council of cities/towns with population greater than 300,000 must certify the amount of taxes levied to the county assessor. (RCW 84.52.070)

### Also in November

- Treasurer submits Refund Fund Levy Report to DOR Research and Legislative Analysis Division.

S	M	T	W	T	F	S
	①	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	⑳			

## DECEMBER

- 1 Eight percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 1 (First Monday in December) Boards of County Commissioners may meet to hold budget hearings provided for in RCW 36.40.070. (RCW 36.40.071)
- 31 (On or before) DOR prepares stumpage values for January through June 2014. (RCW 84.33.091)
- 31 Application due date for senior citizen and disabled person property tax exemption for coming year. (RCW 84.36.385)
- 31 Current Use Program and Designated Forest Land applications are due for classification in the next assessment year. (RCW 84.33.130)

### Also in December

- Interest rate applicable to farm and agricultural land values set by DOR for the 2014 assessment year. (RCW 84.34.065 and WAC 458-30-262)
- DOR determines value of each grade of forest land and certifies values to county assessors. (RCW 84.33.140)

\* If a due date falls on a Saturday, Sunday, or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

# 2014 PROPERTY TAX CALENDAR CONTINUED

## ONGOING DUE DATES

### **Exemption for improvement**

Improvements made to a single family dwelling can be exempt for three years after completion. Taxpayers must file a notice of intent to construct with the assessor prior to completion of the improvement. (RCW 84.36.400)

### **Destroyed property**

The value of destroyed real or personal property may be reduced the year destruction occurs. Claims must be submitted to the assessor within three years of destruction. (Chapter 84.70 RCW)

### **Levy appeals**

Taxpayers must file any appeals on levies to DOR no later than 10 days after levies are made. (RCW 84.08.140)

### **Real property assessment changes**

Notice of a change in the value of real property must be given by the assessor to the taxpayer within 30 days of appraisal. Exception: no notices may be mailed between January 15 and February 15. (RCW 84.40.045)

### **Senior citizens and disabled persons deferrals**

Senior citizens and disabled persons claiming deferment of special assessments and/or real property taxes must file with the assessor no later than 30 days before the tax or assessment is due. (RCW 84.38.040)

### **Taxing district changes**

Taxing district annexations or changes must be submitted to DOR within 30 days of receipt. (WAC 458-12-140[5])

To ask about the availability of this publication in a format for the visually impaired, please call (360) 705-6715. Teletype users: call (360) 705-6718.

Washington State Department of Revenue  
Property Tax Division  
PO Box 47471  
Olympia, WA 98504-7471



Phone: (360) 534-1400  
Fax: (360) 534-1380  
<http://dor.wa.gov>  
Revised 8/19/2013

## GENERAL INFORMATION

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 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 30<sup>th</sup> and the second half after October 31<sup>st</sup>.

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](http://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. Petitions must be filed with the Board of Equalization on or before July 1<sup>st</sup> 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 July Board of Equalization will convene on July 15<sup>th</sup> 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.