

BENTON COUNTY TAXES
FOR THE YEAR

2013

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 at the polls 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
2013
TAXES**

BARBARA WAGNER, ASSESSOR

Harriet Mercer, Chief Deputy
Mark Maxwell, 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
Fran Hicks.....Mobile Home Clerk
Sandy Clizbe.....Appraiser Assistant
George Kelty.....Segregation Deputy/Cartographer
Tracy Peterson.....Segregation Assistant/Assistant Cartographer
Hollie Tuttle.....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/Receptionist
Robin Stone.....Personal Property Assistant
Janice Williford.....Personal Property Assistant

APPRAISAL STAFF

Tony Hillerman.....Senior Commercial Appraiser
Greg Hicks.....Commercial Appraiser
James Babcock.....Commercial Appraiser
Lisa Overson.....Senior Residential Appraiser
Nikki Morgan.....Residential Appraiser
Rikki Davis.....Residential Appraiser
Lisa Lowary.....Residential Appraiser
Shawn Shaffer.....Residential Appraiser
Tammy McKeirnan.....Sales Analyst
Brian Moneymaker.....Senior Farm Appraiser
Brenda Crawford.....Farm Appraiser
Brad Elliot.....Mobile Home/Personal Property Auditor

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. The exemption will be allowed on your principal residence and up to five acres of land.

Forms Are Now Being Accepted for the 2014 Tax Year Using Your 2013 Income, Which Must Not Exceed 35,000

Documentation verifying 2013 income is required by
December 31 of 2013

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.

LAST NAME	2017 EXEMPTION	2018 EXEMPTION	2013 EXEMPTION	2014 EXEMPTION	2015 EXEMPTION	2016 EXEMPTION
A THRU E	RENEW (2016 Income)	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
F THRU I	INCOME CHANGE	RENEW (2017 Income)	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
J THRU M	INCOME CHANGE	INCOME CHANGE	RENEW (2012 Income)	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE
N THRU R	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	RENEW (2013 Income)	INCOME CHANGE	INCOME CHANGE
S THRU V	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	RENEW (2014 Income)	INCOME CHANGE
W THRU Z	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	INCOME CHANGE	RENEW (2015 Income)

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 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 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 is for the past seven years plus a pro-ration of the current year 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 2013 TAX YEAR

Valuation Assessed by Assessor

	<u>Real Property</u>	<u>Personal Property</u>
Assessed Value of Real Property	14,469,059,654	-
Assessed Value of Commercial Personal Property	-	410,000,715
Assessed Value of Farm Personal Property	-	120,535,875
SubTotal	14,469,059,654	530,536,590
Total Valuation Assessed by the Assessor for County Levy		14,999,596,244

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

	<u>Real Property</u>	<u>Personal Property</u>
Value of Railroads	79,510,245	\$5,262,248
Value of Telephone & Wireless Companies	8,575,451	\$92,210,696
Value of Power Companies	2,653,880	\$24,308,772
Value of Transportation & Other Companies	8,808,724	\$82,171,314
Value of Private Car Companies	-	\$14,729,811
SubTotal	99,548,300	218,682,841
Total Valuation Assessed by Department of Revenue for County Levy		318,231,141

Total Valuation of All Property for County Levy	15,317,827,385
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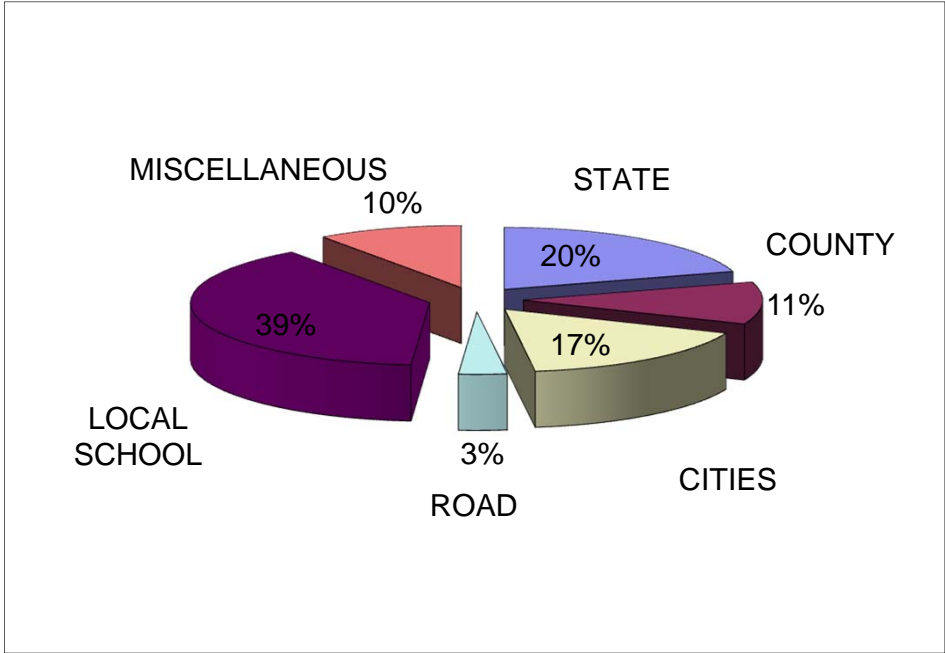
HOW YOUR 2013 TAX DOLLAR IS SPENT

STATE	20%	\$	36,395,897
(See page 12)			
COUNTY	11%	\$	19,600,133
(See page 12)			
CITIES	17%	\$	29,753,882
(See page 13)			
ROADS	3%	\$	5,818,466
(See page 12)			
SCHOOLS	39%	\$	67,709,812
(See page 14)			
MISCELLANEOUS	10%	\$	17,508,370
(See page 15)			
TOTAL:	100%	\$	176,786,560

BENTON COUNTY RATIOS & GRAPH

REAL PROPERTY RATIO: 97.2%

PERSONAL PROPERTY RATIO: 87.4%



STATE AND COUNTY TAXES ON 2013 ROLLS

	BASE VALUE	LEVY RATE	TAX
STATE TAXES ON 2013 ROLLS			
Schools	15,219,396,471	2.39141526	\$36,395,897
Total State Taxes			\$36,395,897
COUNTY TAXES ON 2013 ROLLS			
Current Expense	15,317,827,385	1.24326352	\$19,044,096
Mental Health	15,317,827,385	0.025	\$382,946
Veterans' Assistance	15,317,827,385	0.0113	\$173,091
Total County Taxes		1.27956352	\$19,600,133
ROAD DISTRICT (1) TAXES ON 2013 ROLLS			
Consolidated Road District #1	3,476,619,994	1.67359851	\$5,818,466
Total Consolidated Road Taxes			\$5,818,466

MUNICIPAL TAXES ON 2013 ROLLS

DISTRICT	LEVY BASE			
	VALUE	LEVY RATE	TAX	
Benton City (BC)	Current Expense	123,145,246	1.14133996	\$140,551
	Total			\$140,551
Kennewick (K)	Current Expense	5,203,490,152	2.12439238	\$11,054,255
	Library Bond	5,169,277,738	0.07757369	\$401,000
	Total			\$11,455,255
Prosser (P)	Current Expense	444,413,791	2.91588271	\$1,295,858
	Fire Station	441,248,836	0.353542	\$156,000
	Total			\$1,451,858
Richland [R]	Current Expense	5,147,604,881	2.61151603	\$13,443,053
	Library Debt Svcs	5,125,393,747	0.24199955	\$1,240,343
	Police Station	5,125,393,747	0.05260630	\$269,628
	Community Ctr/Debt Services	5,125,393,747	0.06356838	\$325,813
	Total			\$15,278,837
West Richland (WR)	Current Expense	922,553,321	1.54720919	\$1,427,383
	Total			\$1,427,383
Total Taxes				\$29,753,882

SCHOOL DISTRICT TAXES ON 2013 ROLLS

DISTRICT	LEVY BASE			
	VALUE	LEVY RATE	TAX	
Kennewick #17	- Special	6,539,246,064	3.36430221	\$22,000,000
	- Bond	6,539,246,064	1.54452056	\$10,100,000
Paterson #50	- Special	407,604,122	0.49949445	\$203,596
	- Bond	407,604,122	0.42001537	\$171,200
Benton City #52	- Special	539,478,234	4.28025053	\$2,309,102
	- Bond	539,478,234	1.36242753	\$735,000
Finley #53	- Special	417,121,260	4.07555347	\$1,700,000
Prosser #116	- Special	1,122,655,125	2.93253324	\$3,292,223
Grandview #200	- Special	54,802,855	2.51608678	\$137,889
	- Bond	54,802,855	1.76637072	\$96,802
Richland #400	- Special	6,152,627,079	3.21228635	\$19,764,000
	- Bond	6,152,627,079	1.17023182	\$7,200,000
Total School				\$67,709,812

MISCELLANEOUS TAXES ON 2013 ROLLS

DISTRICT	LEVY BASE VALUE	LEVY RATE	TAX
Prosser Hospital (PH)	Current Expense 1,992,977,304	0.35173791	\$701,006
Kennewick Hospital (KH)	Current Expense 8,803,324,053	0.14180913	\$1,248,392
Rural Library (L)	Current Expense 8,803,255,392	0.37863559	\$3,333,226
Benton City Library Capital Facility Area (BCLCFA)	Debt Service 458,559,815	0.13751346	\$63,058
Fire District #1 (FD#1)	Current Expense 1,533,531,216	1.30861645	\$2,006,804
	LTD Bond 2012 1,533,531,216	0.03699240	\$56,729
	K-24 LTD Bond (2003) 1,882,186,011	0.03466873	\$65,253
	Voted Bond 2003 1,869,109,396	0.09489011	\$177,360
Fire District #2 (FD#2)	Current Expense 416,555,708	1.45329570	\$605,379
	Bond 412,206,414	0.23179649	\$95,548
	EMS 416,555,708	0.50000000	\$208,278
Fire District #3 (FD#3)	Current Expense 559,245,773	0.86915071	\$486,069
	Bond 567,487,843	0.16107834	\$91,410
Fire District #4 (FD#4)	Current Expense 1,216,998,756	1.50000000	\$1,825,498
	EMS 1,216,998,756	0.47826369	\$582,046
Fire District #5 (FD#5)	Current Expense 101,945,814	0.66659029	\$67,956
Fire District #6 (FD#6)	Current Expense 544,228,787	0.82347169	\$448,157
Port of Kennewick (PK)	Current Expense 10,262,029,874	0.13673423	\$1,403,171
	Construction Fund 10,262,029,874	0.19418263	\$1,992,708
Port of Benton (PB)	Current Expense 5,055,797,511	0.40553897	\$2,050,323
Total Miscellaneous Taxes			\$17,508,370

CONSOLIDATED LEVIES FOR THE 2013 TAXES

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
B-1 BC-52-PH-PB-FD#2-L-BCLCFA	13.91351493	7.90152692	6.01198801	2.39141526	5.64267806		0.40553897	2.18509219	0.51614904	0.35173790	1.14133995	1.27956352
B-4 BC-52-PK-FD#2-L-BCLCFA	13.48715491	7.47516690	6.01198801	2.39141526	5.64267806		0.33091686	2.18509219	0.51614904		1.14133995	1.27956352
K-0 K-17-PK-L-KLB	11.49132008	6.50492362	4.98639646	2.39141526	4.90882277		0.33091686		0.37863558		2.20196606	1.27956352
K-1 K-17-KH-PK-L-KLB	11.63312921	6.64673275	4.98639646	2.39141526	4.90882277		0.33091686		0.37863558	0.14180913	2.20196606	1.27956352
K-7 K-17-KH-PK-L	11.55555552	6.64673275	4.90882277	2.39141526	4.90882277		0.33091686		0.37863558	0.14180913	2.12439237	1.27956352
K-18 K-400-KH-PK-L-KLB	11.10682461	6.64673275	4.46009186	2.39141526	4.38251817		0.33091686		0.37863558	0.14180913	2.20196606	1.27956352
K-24 K-17-KH-PK-L-KLB-FD#1B/2003	11.76268805	6.68140148	5.08128657	2.39141526	4.90882277		0.33091686	0.12955884	0.37863558	0.14180913	2.20196606	1.27956352
P-1 P-116-PH-PB	10.63021362	7.34413838	3.28607524	2.39141526	2.93253324		0.40553897			0.35173790	3.26942471	1.27956352
P-5 P-116-PH-PB-FD#3B	10.79129196	7.34413838	3.44715358	2.39141526	2.93253324		0.40553897	0.16107834		0.35173790	3.26942471	1.27956352
R-1 R-400-PB	11.42872619	6.68803379	4.74069240	2.39141526	4.38251817		0.40553897				2.96969025	1.27956352
R-2 R-17-KH-PK	12.02221781	6.75522081	5.26699700	2.39141526	4.90882277		0.33091686			0.14180913	2.96969025	1.27956352
R-3 R-400-KH-PK	11.49591321	6.75522081	4.74069240	2.39141526	4.38251817		0.33091686			0.14180913	2.96969025	1.27956352
R-5 R-400-PK	11.35410408	6.61341168	4.74069240	2.39141526	4.38251817		0.33091686				2.96969025	1.27956352
R-6 R-400-KH-PK-FD#1B/2003	11.62547206	6.78988955	4.83558251	2.39141526	4.38251817		0.33091686	0.12955884		0.14180913	2.96969025	1.27956352
R-7 R-17-KH-PK-FD#1B/2003	12.15177666	6.78988955	5.36188711	2.39141526	4.90882277		0.33091686	0.12955884		0.14180913	2.96969025	1.27956352
R-8 R-52-KH-PK-FD#1B/2003	12.88563195	6.78988955	6.09574240	2.39141526	5.64267806		0.33091686	0.12955884		0.14180913	2.96969025	1.27956352
W-1 WR-400-PK-FD#4	11.90988671	7.52736854	4.38251817	2.39141526	4.38251817		0.33091686	1.97826369			1.54720919	1.27956352
W-6 WR-52-PK-FD#4-BCLCFA	13.30756006	7.52736854	5.78019152	2.39141526	5.64267806		0.33091686	1.97826369	0.13751346		1.54720919	1.27956352
1210 1-52-PH-L-PB-BCLCFA	12.26068129	6.48048977	5.78019152	2.39141526	5.64267806	1.67359851	0.40553897		0.51614904	0.35173790		1.27956352
1212 1-52-PH-L-PB-FD#2-BCLCFA	14.44577348	8.43378547	6.01198801	2.39141526	5.64267806	1.67359851	0.40553897	2.18509219	0.51614904	0.35173790		1.27956352
1215 1-52-PH-L-FD#5-PB	12.78975812	7.14708006	5.64267806	2.39141526	5.64267806	1.67359851	0.40553897	0.66659029	0.37863558	0.35173790		1.27956352

CONSOLIDATED LEVIES FOR THE 2013 TAXES

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1221 1-52-L-FD#1-PK	13.17197551	7.43440734	5.73756817	2.39141526	5.64267806	1.67359851	0.33091686	1.47516769	0.37863558			1.27956352
1222 1-52-L-FD#2-PK	13.88190001	8.00742546	5.87447455	2.39141526	5.64267806	1.67359851	0.33091686	2.18509219	0.37863558			1.27956352
1224 1-52-L-FD#4-PK	13.67507151	8.03239345	5.64267806	2.39141526	5.64267806	1.67359851	0.33091686	1.97826369	0.37863558			1.27956352
1225 1-52-L-FD#5-PK	12.36339811	6.72072005	5.64267806	2.39141526	5.64267806	1.67359851	0.33091686	0.66659029	0.37863558			1.27956352
1226 1-52-L-FD#2-PK-BCLCFA	14.01941347	8.00742546	6.01198801	2.39141526	5.64267806	1.67359851	0.33091686	2.18509219	0.51614904			1.27956352
1227 1-52-L-FD#4-PK-BCLCFA	13.81258497	8.03239345	5.78019152	2.39141526	5.64267806	1.67359851	0.33091686	1.97826369	0.51614904			1.27956352
1228 1-52-L-FD#5-PK-BCLCFA	12.50091157	6.72072005	5.78019152	2.39141526	5.64267806	1.67359851	0.33091686	0.66659029	0.51614904			1.27956352
1231 1-52-KH-L-FD#1-PK	13.31378464	7.57621647	5.73756817	2.39141526	5.64267806	1.67359851	0.33091686	1.47516769	0.37863558	0.14180913		1.27956352
1232 1-52-KH-L-FD#2-PK	14.02370914	8.14923459	5.87447455	2.39141526	5.64267806	1.67359851	0.33091686	2.18509219	0.37863558	0.14180913		1.27956352
1331 1-53-KH-L-FD#1-PK	11.74666005	7.57621647	4.17044358	2.39141526	4.07555347	1.67359851	0.33091686	1.47516769	0.37863558	0.14180913		1.27956352
1340 1-53-L-PK	10.12968322	6.05412975	4.07555347	2.39141526	4.07555347	1.67359851	0.33091686		0.37863558			1.27956352
1400 1-400-L-PB	10.51127003	6.12875186	4.38251817	2.39141526	4.38251817	1.67359851	0.40553897		0.37863558			1.27956352
1404 1-400-L-FD#4-PB	12.48953372	8.10701555	4.38251817	2.39141526	4.38251817	1.67359851	0.40553897	1.97826369	0.37863558			1.27956352
1410 1-400-PH-L-PB	10.86300794	6.48048977	4.38251817	2.39141526	4.38251817	1.67359851	0.40553897		0.37863558	0.35173790		1.27956352
1412 1-400-PH-L-FD#2-PB	13.04810013	8.43378547	4.61431466	2.39141526	4.38251817	1.67359851	0.40553897	2.18509219	0.37863558	0.35173790		1.27956352
1421 1-400-L-FD#1-PK	11.91181562	7.43440734	4.47740828	2.39141526	4.38251817	1.67359851	0.33091686	1.47516769	0.37863558			1.27956352
1424 1-400-L-FD#4-PK	12.41491162	8.03239345	4.38251817	2.39141526	4.38251817	1.67359851	0.33091686	1.97826369	0.37863558			1.27956352
1430 1-400-KH-L-PK	10.57845706	6.19593889	4.38251817	2.39141526	4.38251817	1.67359851	0.33091686		0.37863558	0.14180913		1.27956352
1431 1-400-KH-L-FD#1-PK	12.05362475	7.57621647	4.47740828	2.39141526	4.38251817	1.67359851	0.33091686	1.47516769	0.37863558	0.14180913		1.27956352
1432 1-400-KH-L-FD#2-PK	12.76354925	8.14923459	4.61431466	2.39141526	4.38251817	1.67359851	0.33091686	2.18509219	0.37863558	0.14180913		1.27956352
1434 1-400-KH-L-FD#4-PK	12.55672075	8.17420258	4.38251817	2.39141526	4.38251817	1.67359851	0.33091686	1.97826369	0.37863558	0.14180913		1.27956352

CONSOLIDATED LEVIES FOR THE 2013 TAXES

TAX CODES	CONSOL LEVY	REG LEVY	SPECIAL LEVY	STATE SCHOOL	LOCAL SCHOOL	ROAD	PORT	FIRE	LIBRARY	HOSPITAL	CITY LEVY	COUNTY LEVY
1444 1-400-PHB-L-FD#4-PB	12.48953372	8.10701555	4.38251817	2.39141526	4.38251817	1.67359851	0.40553897	1.97826369	0.37863558			1.27956352
1515 1-50-PH-L-FD#5-PB	8.06658989	7.14708006	0.91950983	2.39141526	0.91950983	1.67359851	0.40553897	0.66659029	0.37863558	0.35173790		1.27956352
1516 1-50-PH-L-FD#6-PB	8.22347129	7.30396146	0.91950983	2.39141526	0.91950983	1.67359851	0.40553897	0.82347169	0.37863558	0.35173790		1.27956352
1516P 1-50-PH-L-FD#6-PB-P	8.22347129	7.30396146	0.91950983	2.39141526	0.91950983	1.67359851	0.40553897	0.82347169	0.37863558	0.35173790		1.27956352
1600 1-116-L-PB	9.06128510	6.12875186	2.93253324	2.39141526	2.93253324	1.67359851	0.40553897		0.37863558			1.27956352
1610 1-116-PH-L-PB	9.41302301	6.48048977	2.93253324	2.39141526	2.93253324	1.67359851	0.40553897		0.37863558	0.35173790		1.27956352
1612 1-116-PH-L-FD#2-PB	11.59811520	8.43378547	3.16432973	2.39141526	2.93253324	1.67359851	0.40553897	2.18509219	0.37863558	0.35173790		1.27956352
1613 1-116-PH-L-FD#3-PB	10.44325206	7.34964048	3.09361158	2.39141526	2.93253324	1.67359851	0.40553897	1.03022904	0.37863558	0.35173790		1.27956352
1615 1-116-PH-L-FD#5-PB	10.07961330	7.14708006	2.93253324	2.39141526	2.93253324	1.67359851	0.40553897	0.66659029	0.37863558	0.35173790		1.27956352
1616 1-116-PH-L-FD#6-PB	10.23649470	7.30396146	2.93253324	2.39141526	2.93253324	1.67359851	0.40553897	0.82347169	0.37863558	0.35173790		1.27956352
1625 1-116-L-FD#5-PK	9.65325329	6.72072005	2.93253324	2.39141526	2.93253324	1.67359851	0.33091686	0.66659029	0.37863558			1.27956352
1715 1-17-PH-L-FD#5-PB	12.05590283	7.14708006	4.90882277	2.39141526	4.90882277	1.67359851	0.40553897	0.66659029	0.37863558	0.35173790		1.27956352
1716 1-17-PH-L-FD#6-PB	12.21278423	7.30396146	4.90882277	2.39141526	4.90882277	1.67359851	0.40553897	0.82347169	0.37863558	0.35173790		1.27956352
1716P 1-17-PH-L-FD#6-PB-P	12.21278416	7.30396146	4.90882270	2.39141526	4.90882277	1.67359851	0.40553897	0.82347169	0.37863558	0.35173790		1.27956352
1731 1-17-KH-L-FD#1-PK	12.57992935	7.57621647	5.00371288	2.39141526	4.90882277	1.67359851	0.33091686	1.47516769	0.37863558	0.14180913		1.27956352
1731S 1-17-KH-L-FD#1-PK-S	12.57992935	7.57621647	5.00371288	2.39141526	4.90882277	1.67359851	0.33091686	1.47516769	0.37863558	0.14180913		1.27956352
1736 1-17-KH-L-FD#6-PK	11.92823335	7.01941058	4.90882277	2.39141526	4.90882277	1.67359851	0.33091686	0.82347169	0.37863558	0.14180913		1.27956352
1736P 1-17-KH-L-FD#6-PK-P	11.92823335	7.01941058	4.90882277	2.39141526	4.90882277	1.67359851	0.33091686	0.82347169	0.37863558	0.14180913		1.27956352
1810 1-200-PH-L-PB	10.76294731	6.48048977	4.28245754	2.39141526	4.28245750	1.67359851	0.40553897		0.37863558	0.35173790		1.27956352
1813 1-200-PH-L-FD#3-PB	11.79317636	7.34964048	4.44353588	2.39141526	4.28245750	1.67359851	0.40553897	1.03022904	0.37863558	0.35173790		1.27956352

P-PLYMOUTH WATER
S-SEWER DISTRICT
MOSQ RATE: 0.09648989

**BENTON COUNTY DISTRICT LEVIES
FOR 2013 TAX**

STATE SCHOOL	2.39141526
COUNTY	1.27956352
PROSSER (P1)	3.26942471 *
PROSSER (P5) W/FD#3 BOND	3.43050305 *
KENNEWICK (K-0,K-1, K-18)	2.20196606 *
KENNEWICK (K7)	2.12439237
KENNEWICK (K24) W/FD#1 BOND 2003	2.33152490 *
BENTON CITY (B1, B4)	1.14133995
WEST RICHLAND (W1 & W6)	1.54720919
RICHLAND (R1, R2, R3 & R5)	2.96969025 *
RICHLAND (R6, R7) W/FD#1 BOND 2003	3.09924909 *
COUNTY ROAD	1.67359851
PROSSER HOSPITAL (PH)	0.35173790
KENNEWICK GENERAL HOSPITAL (KH)	0.14180913
PORT OF BENTON (PB)	0.40553897
PORT OF KENNEWICK (PK)	0.33091686
JOINT RURAL LIBRARY (L)	0.37863558
BCLCFA	0.13751346 *
PROSSER SCHOOL DISTRICT NO 116	2.93253324 *
GRANDVIEW SCHOOL DISTRICT NO 200	4.28245750 *
KENNEWICK SCHOOL DISTRICT NO 17	4.90882277 *
PATERSON SCHOOL DISTRICT NO 50	0.91950983 *
BENTON CITY SCHOOL DISTRICT NO 52	5.64267806 *
FINLEY SCHOOL DISTRICT NO 53	4.07555347 *
RICHLAND SCHOOL DISTRICT NO 400	4.38251817 *
FIRE DISTRICT NO 1 (FD#1)	1.47516769 *
FIRE DISTRICT NO 2 (FD#2)	1.68509219 *
FIRE DISTRICT NO 2 EMS	0.50000000
FIRE DISTRICT NO 3 (FD#3)	1.03022904 *
FIRE DISTRICT NO 4 (FD#4)	1.50000000
FIRE DISTRICT NO 4 EMS	0.47826369
FIRE DISTRICT NO 5 (FD#5)	0.66659029
FIRE DISTRICT NO 6 (FD#6)	0.82347169

*INCLUDES BOND LEVY /EXCESS

COMPARISON OF BENTON COUNTY 2013 TAXES TO PAST YEARS

Year		Valuation	State	County	Roads	Schools	Total
1972	@ 50%	209,559,946	1,179,226.91	837,134.78	387,078.84	4,147,893.14	8,547,665.24
1973		230,003,680	1,279,080.24	917,894.75	453,727.10	3,827,079.54	8,682,714.55
1974		251,605,214	-0-	958,324.85	475,007.01	5,628,186.90	9,315,074.45
1975	@ 100%	852,895,754	3,193,123.84	1,091,011.69	540,419.22	4,910,977.32	12,322,910.45
1976		955,641,669	3,593,209.25	1,214,170.21	584,820.40	4,904,186.00	13,404,396.19
1977		1,107,393,932	4,255,918.09	1,585,601.84	663,414.92	9,189,000.33	20,189,747.86
1978		1,361,070,641	5,773,971.72	1,761,111.75	761,098.83	7,940,585.95	20,107,228.83
1979		1,847,767,605	7,907,635.97	2,039,167.43	892,936.25	9,222,575.33	24,586,563.20
1980		2,219,451,204	8,725,418.00	2,399,895.21	1,049,399.22	5,940,873.53	23,779,683.62
1981		2,722,001,441	9,669,016.62	2,647,986.91	1,155,596.01	6,185,396.60	25,935,229.44
1982		3,281,886,587	9,463,841.66	2,974,893.61	1,329,264.75	9,501,055.59	30,428,402.22
1983		3,497,610,157	10,994,510.73	3,221,224.20	1,450,679.78	9,610,008.69	33,105,426.38
1984		3,289,234,747	11,196,535.05	3,437,984.88	1,563,219.59	11,355,486.92	36,125,429.60
1985		3,185,825,489	11,263,149.40	3,681,813.08	1,688,579.40	11,121,078.06	36,825,127.60
1986		3,053,779,567	11,194,680.93	3,916,922.41	1,802,010.28	11,558,939.09	38,084,905.08
1987		3,025,055,550	11,328,064.66	3,957,449.21	1,819,613.40	14,461,759.64	41,831,026.33
1988		2,980,712,236	11,094,944.71	4,466,781.39	2,060,190.65	15,911,085.11	44,357,316.16
1989		2,899,839,501	11,244,574.64	4,789,310.59	2,038,323.56	15,798,398.85	44,598,583.88
1990		2,897,754,891	10,640,796.54	4,786,789.60	1,989,687.80	15,370,795.14	43,696,798.71
1991		3,039,777,737	10,741,901.21	5,023,828.63	2,026,965.15	17,281,704.71	47,374,933.67
1992		3,353,904,836	11,463,794.33	5,513,746.11	2,112,426.14	18,031,427.64	50,221,592.48
1993		3,866,576,479	14,113,365.35	6,341,708.89	2,256,078.28	21,674,866.91	58,878,900.92
1994		4,361,598,092	15,390,293.27	7,150,060.69	2,583,215.02	23,699,973.04	64,828,504.23
1995		5,041,969,070	18,202,373.19	8,170,010.75	2,728,218.90	26,354,417.65	72,965,272.84
1996		5,644,197,188	19,355,124.76	8,253,789.30	2,577,314.56	28,636,356.22	77,823,390.61
1997		5,840,266,289	22,116,154.01	8,837,720.56	2,915,034.26	30,481,494.05	87,283,558.59
1998		6,067,994,149	21,516,088.18	9,965,697.62	3,524,997.88	33,400,102.74	92,776,519.53
1999		6,451,457,555	21,387,481.59	10,678,517.76	3,505,771.35	34,920,344.31	94,999,154.62
2000		6,796,633,225	21,905,453.95	10,659,578.02	3,664,322.01	36,615,104.07	98,571,331.00
2001		7,085,611,360	23,009,972.98	11,245,841.97	3,705,185.99	37,466,809.73	102,859,975.40
2002		7,550,298,487	22,900,745.03	11,683,230.03	3,632,484.00	36,219,728.64	106,137,380.74
2003		8,115,694,246	23,464,747.00	12,573,688.68	3,832,242.00	39,981,398.11	110,022,161.79
2004		8,911,083,793	25,875,601.00	13,413,084.78	3,962,402.18	47,713,537.73	122,888,546.44
2005		9,566,012,276	26,570,176.00	14,104,467.97	4,089,315.60	48,188,196.15	126,195,362.88
2006		10,212,743,362	26,138,062.00	15,104,216.86	4,654,646.11	49,102,085.81	129,802,780.64
2007		10,759,109,422	24,136,504.00	15,993,679.55	4,888,400.58	52,017,572.52	133,934,399.46
2008		11,676,061,768	23,000,483.00	16,859,738.06	5,106,044.00	54,088,801.61	139,193,064.11
2009		12,724,702,163	24,332,327.00	17,517,028.43	5,310,116.75	57,098,801.22	146,263,335.83
2010		13,372,871,942	26,642,974.00	17,963,598.68	5,439,032.77	61,707,639.85	154,474,586.64
2011		13,903,637,676	29,725,664.00	18,442,989.12	5,558,951.69	63,886,109.00	161,756,761.24
2012		14,686,962,152	33,776,078.00	18,756,494.43	5,725,109.81	64,819,740.00	168,785,463.00
2013		15,317,827,385	36,395,897.00	19,600,133.00	5,818,466.00	67,709,812.00	176,786,560.00

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

BENTON COUNTY REVAL MAP

GRANT CO.

BENTON COUNTY

- Cycle #1 - 2015 for 2016 Tax
- Cycle #2 - 2016 for 2017 Tax
- Cycle #3 - 2011 for 2012 Tax
- Cycle #4 - 2012 for 2013 Tax
- Cycle #5 - 2013 for 2014 Tax
- Cycle #6 - 2014 for 2015 Tax



Hanford Area

#4

YAKIMA CO.

FRANKLIN CO.

Benton City

West Richland

#6
Richland

Whitstran

#1

Comm.
Reval 3

Kennewick

Prosser

#5

#2

Finley

#3

KLICKITAT CO.

Plymouth

Paterson

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STATE OF OREGON

2013 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)

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 following report to DOR Research and Legislative Analysis Division:
 - County Property Tax Collections (Calendar Year)

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)

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)

2013 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)
- 8 (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)
- 16 (On or before) 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	⑳	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)
- 12 (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)

2013 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.
- 2 (Prior to the first Monday) DOR determines the indicated ratio for each county. (RCW 84.48.075)
- 3 (On or before the first Tuesday) County auditors' preliminary budgets are due to Boards of County Commissioners. (RCW 36.40.050)
- 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
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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)]
- 7 (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)

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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.

DECEMBER

- 1* Eight percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 2 (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 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)

2013 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
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Olympia, WA 98504-7471



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<http://dor.wa.gov>
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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, 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, 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. 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 July 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.