

# **BENTON COUNTY TAXES FOR THE YEAR 2017**



**Bill Spencer, Benton County Assessor**

# Office of the Assessor

Benton County, Washington



## A MESSAGE FROM YOUR COUNTY ASSESSOR

I would like to thank you, the public, for the confidence you have placed in our office. I have made a commitment to keep our office transparent and available to the public and I intend to promote that concept by continuing to update and improve the information available to you.

The primary role of the Assessor is to identify and determine the value of all taxable real and personal property in Benton County. These values are used to compute property taxes for the county, its cities, libraries, fire departments, roads, schools and other special districts.

My role as Assessor is not to determine the dollar amount of taxes required nor is it to bill or collect taxes. The taxpayers, state limitations, and assessed value determines the tax rate for each district. The County Treasurer bills and collects the required tax.

It is my responsibility, together with my staff, to insure that all property owners are treated fairly in accordance with our state laws. It is our sincere desire to serve and support you in an efficient and courteous manner.

We have several programs available to assist you as property owners, and our entire staff is eager to assist you in acquiring any information you desire pertaining to the functions and responsibilities of this office. We are here to serve and support the citizens of Benton County.

Please contact our office for more information. Office hours are 8:30am-4:30pm and you can reach us at 509.735.2394 (Kennewick), 509.786.2046 (Prosser) and on our website at [www.co.benton.wa.us](http://www.co.benton.wa.us).

Sincerely,  
Bill Spencer

# OFFICE DIRECTORY

BILL SPENCER, ASSESSOR

Adam Morasch, Chief Deputy Assessor

Mary Christen, Administrative Assistant

## Administrative Staff

Judy Woodworth

Marlena Strieck

Heather Gennarelli

Danielle Hayes

Cecilia Rangel

Liliya Savchuk

Amanda Russell

Contact our office for more information:

Office Hours 8:30 am to 4:30 pm

Prosser Office  
620 Market Street  
786-2046

Kennewick Office  
7122 W Okanogan Place Bldg A  
735-2394

Visit our website at [www.co.benton.wa.us](http://www.co.benton.wa.us)

## Appraisal Staff

James Babcock.....Commercial Appraiser Supervisor

Bob Greeno.....Agricultural Appraiser Supervisor

Chris Plummer.....Residential Appraiser Supervisor

Tony Hillerman.....Commercial Appraiser

Tony Valdez.....Commercial Appraiser

Lisa Lowary.....Commercial Appraiser

Rikki Davis.....Agricultural Appraiser

Brad Elliott.....Agricultural Appraiser

Brenda Crawford.....Residential Appraiser

Jeannie Nolan.. ....Residential Appraiser

Lisa Monasmith.....Residential Appraiser

Carmen Hughes.....Residential Appraiser

Parker Jones.....Residential Appraiser

Sean Sharp.....Residential Appraiser

Angelic Belt.....Residential Appraiser Trainee

## 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 before the tax is due 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.

## 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.

## 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 2017 TAX YEAR**

Valuation Assessed by Assessor

	<u>Real Property</u>	<u>Personal Property</u>
Assessed Value of Real Property	16,625,196,190	-
Assessed Value of Commercial Personal Property	-	441,036,059
Assessed Value of Farm Personal Property	-	171,026,026
SubTotal	<u>16,625,196,190</u>	<u>612,062,085</u>
Total Valuation Assessed by the Assessor for County Levy		<u><u>17,237,258,275</u></u>

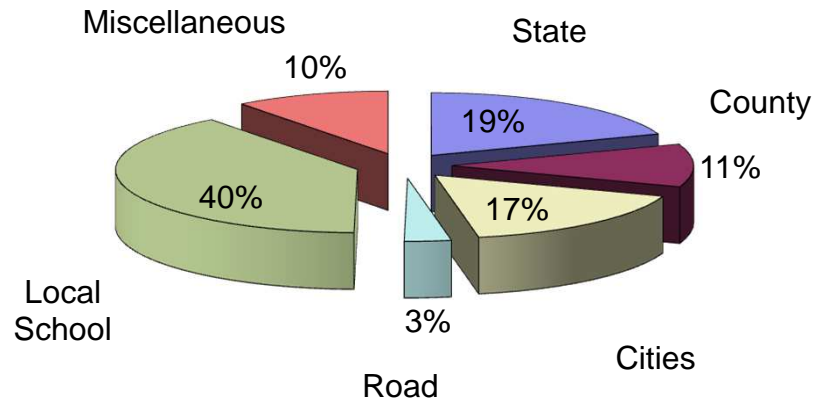
Valuation Assessed by the Department of Revenue

	<u>Real Property</u>	<u>Personal Property</u>
Value of Railroads	82,016,464	16,069,500
Value of Telephone & Wireless Companies	9,495,787	97,552,842
Value of Power Companies	3,185,674	32,825,378
Value of Transportation & Other Companies	9,162,464	83,975,297
Value of Private Car Companies	-	30,110,573
SubTotal	<u>103,860,389</u>	<u>260,533,590</u>
Total Valuation Assessed by Department of Revenue		<u><u>364,393,979</u></u>

Total Valuation of All Property for County Levy 17,601,652,254

### How Your 2016 Tax Dollar is Spent

State	19%	\$	37,439,998
County	11%	\$	22,446,599
Cities	17%	\$	33,802,420
Roads	3%	\$	6,339,655
Schools	39%	\$	82,153,865
Miscellaneous	10%	\$	21,028,539
<b>Total:</b>	<b>100%</b>	<b>\$</b>	<b>203,211,077</b>



**State, County, and Municipal Taxes on 2017 Tax Roll**

		Assessed Value	Levy Rate	Tax
State	Schools	17,452,122,534	2.145297624	37,439,997
		Total	2.145297624	37,439,997
County	Current Expense	17,601,652,254	1.238955223	\$21,807,659
	Mental Health	17,601,652,254	0.024999982	\$440,041
	Veterans' Assistance	17,601,652,254	0.011300018	\$198,899
	Total		1.275255223	\$22,446,599
County Road	Consolidated Road District	4,173,309,680	1.519095271	\$6,339,655
		Total	1.519095271	\$6,339,655
Benton City	Current Expense	132,375,126	1.33459363	\$176,667
		Total	1.33459363	\$176,667
Kennewick	Current Expense	5,794,191,886	2.17029453	\$12,575,103
		Total	2.17029453	\$12,575,103
Prosser	Current Expense	481,478,503	2.44241641	\$1,175,971
		Total	2.44241641	\$1,175,971
Richland	Current Expense	5,930,681,465	2.66410733	\$15,799,972
	Library Debt Services	5,908,223,699	0.22624549	\$1,336,709
	Police Station	5,908,223,699	0.04209810	\$248,725
	Community Center Debt Services	5,908,223,699	0.05247617	\$310,041
	Total		2.98492709	\$17,695,447
West Richland	Current Expense	1,089,615,594	1.99999982	\$2,179,231
		Total	1.99999982	\$2,179,231



**School District Taxes on 2016 Tax Roll**

School District		Assessed Value	Levy Rate	Tax
Kennewick #17	Bond, Capital Project	7,352,082,269	1.61178827	\$11,850,000
	Maintenance and Operation	7,352,082,269	3.40719799	\$25,050,000
	Total		5.01898626	\$36,900,000
Paterson #50	Bond, Capital Project	521,130,621	0.31757872	\$165,500
	Maintenance and Operation	521,130,621	0.55178872	\$287,554
	Total		0.86936744	\$453,054
Benton City #52	Bond, Capital Project	648,070,921	1.35633303	\$879,000
	Maintenance and Operation	648,070,921	3.40915465	\$2,209,374
	Total		4.76548768	\$3,088,374
Finley #53	Maintenance and Operation	507,002,811	3.75698903	\$1,904,804
	Total		3.75698903	\$1,904,804
Prosser #116	Maintenance and Operation	1,289,821,019	3.01271521	\$3,885,863
	Total		3.01271521	\$3,885,863
Grandview #200	Bond, Capital Project	69,358,551	2.96302326	\$205,511
	Maintenance and Operation	69,358,551	1.90687374	\$132,258
	Total		4.86989700	\$337,769
Richland #400	Bond, Capital Project	7,127,525,802	1.59718818	\$11,384,000
	Maintenance and Operation	7,127,525,802	3.39528760	\$24,200,000
	Total		4.99247578	\$35,584,000
Total School				\$82,153,865

**Miscellaneous Taxes on 2016 Tax Roll**

		Assessed Value	Levy Rate	Tax
Prosser Hospital	Current Expense	2,343,619,751	0.33489007	\$784,855
	Total		0.33489007	\$784,855
Kennewick Hospital	Current Expense	10,040,921,909	0.13622185	\$1,367,793
	Total		0.13622185	\$1,367,793
Rural Library	Current Expense	10,099,876,692	0.36448038	\$3,681,207
	Total		0.36448038	\$3,681,207
Benton City Library Capital Facility	Debt Service	559,373,141	0.11574742	\$64,746
	Total		0.11574742	\$64,746
Fire District #1	Current Expense	1,787,295,005	1.42962409	\$2,555,160
	GO Bond 2012	1,802,359,456	0.03147476	\$56,729
	GO Bond 2014	1,792,890,182	0.03890068	\$69,745
	Voted Bond 2003	2,251,107,843	0.07396358	\$166,500
	Total		1.57396311	\$2,848,133
Fire District #2	Current Expense	491,174,285	1.49999912	\$736,761
	Bond	486,403,263	0.25420882	\$123,648
	EMS	491,174,285	0.47640523	\$233,998
	Total		2.23061317	\$1,094,407
West Benton Regional Fire Authority	Current Expense	1,146,747,990	0.93258327	\$1,069,438
	Total		0.93258327	\$1,069,438
Fire District #4	Current Expense	1,460,090,262	1.49999973	\$2,190,135
	EMS	1,460,090,262	0.49999991	\$730,045
	Total		1.99999964	\$2,920,180
Fire District #5	Current Expense	120,913,553	0.60978275	\$73,731
	Total		0.60978275	\$73,731
Fire District #6	Current Expense	678,351,834	1.29699361	\$879,818
	Total		1.29699361	\$879,818
Port of Kennewick	Current Expense	11,828,517,016	0.33262166	\$3,934,421
	Total		0.33262166	\$3,934,421
Port of Benton	Current Expense	5,773,135,238	0.40009629	\$2,309,810
	Total		0.40009629	\$2,309,810
Total Miscellaneous Taxes				\$21,028,539

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

B1	Total	12.96646154
State School Levy	2.14529762	
County	1.27525522	
City of Benton City	1.33459363	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #2	1.49999912	
Fire District #2 EMS	0.47640523	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>7.83101760</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
Fire District #2 Bond	0.25420882	
<b>Excess Levy Rate Total</b>	<b>5.13544394</b>	

B4	Total	12.56409683
State School Levy	2.14529762	
County	1.27525522	
City of Benton City	1.33459363	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #2	1.49999912	
Fire District #2 EMS	0.47640523	
<b>Regular Levy Rate Total</b>	<b>7.42865289</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
Fire District #2 Bond	0.25420882	
<b>Excess Levy Rate Total</b>	<b>5.13544394</b>	

K0	Total	11.30693571
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
<b>Regular Levy Rate Total</b>	<b>6.28794943</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
<b>Excess Levy Rate Total</b>	<b>5.01898626</b>	

K1	Total	11.44315756
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.42417129</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
<b>Excess Levy Rate Total</b>	<b>5.01898626</b>	

K1 RA1	Total	11.44315756
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.42417129</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
<b>Excess Levy Rate Total</b>	<b>5.01898626</b>	

K7	Total	11.44315756
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.42417129</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
<b>Excess Levy Rate Total</b>	<b>5.01898626</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

K18	Total	11.41664708
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.42417129</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247578</b>	

K24	Total	11.51712114
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.42417129</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.09294985</b>	

K24 RA1	Total	11.51712114
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.42417129</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.09294985</b>	

K26	Total	11.58754808
State School Levy	2.14529762	
County	1.27525522	
City of Kennewick	2.17029453	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Kennewick Public Hospital	0.13622185	
FD #1 GO Bond 2012	0.03146480	
FD #1 GO Bond 2014	0.03896212	
<b>Regular Levy Rate Total</b>	<b>6.49459822</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.09294985</b>	

P1	Total	10.54325412
State School Levy	2.14529762	
County	1.27525522	
City of Prosser	2.44241641	
Port of Benton	0.40009629	
West Benton Regional Fire Authority	0.93258327	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>7.53053891</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

P5	Total	10.54325412
State School Levy	2.14529762	
County	1.27525522	
City of Prosser	2.44241641	
Port of Benton	0.40009629	
West Benton Regional Fire Authority	0.93258327	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>7.53053891</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

R1	Total	11.79805204
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Benton	0.40009629	
<b>Regular Levy Rate Total</b>	<b>6.48475648</b>	

Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
City of Richland	0.32081977	
<b>Excess Levy Rate Total</b>	<b>5.31329556</b>	

R3	Total	11.86679926
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.55350370</b>	

Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
City of Richland	0.32081977	
<b>Excess Levy Rate Total</b>	<b>5.31329556</b>	

R1 RA1	Total	11.79805204
State School Levy	1.27525522	
County	2.14529762	
City of Richland	2.66410733	
Port of Benton	0.40009629	
<b>Regular Levy Rate Total</b>	<b>6.48475648</b>	

Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
City of Richland	0.32081977	
<b>Excess Levy Rate Total</b>	<b>5.31329556</b>	

R5	Total	11.73057741
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
<b>Regular Levy Rate Total</b>	<b>6.41728185</b>	

Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
City of Richland	0.32081977	
<b>Excess Levy Rate Total</b>	<b>5.31329556</b>	

R2	Total	11.89330975
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.55350370</b>	

Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
City of Richland	0.32081977	
<b>Excess Levy Rate Total</b>	<b>5.33980605</b>	

R6	Total	11.94076284
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.55350370</b>	

Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
City of Richland	0.32081977	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.38725914</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

R7	Total	11.96727333
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.55350370</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
City of Richland	0.32081977	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.41376963</b>	

R8	Total	11.71377475
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>6.55350370</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
City of Richland	0.32081977	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.16027105</b>	

R9	Total	11.99873813
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
Kennewick Public Hospital	0.13622185	
FD #1 GO Bond 2012	0.03146480	
<b>Regular Levy Rate Total</b>	<b>6.58496850</b>	
Kennewick School Bonds	1.61178827	
Kennewick School M & O	3.40719799	
City of Richland	0.32081977	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.41376963</b>	

R10	Total	11.97222765
State School Levy	2.14529762	
County	1.27525522	
City of Richland	2.66410733	
Port of Kennewick	0.33262166	
Kennewick Public Hospital	0.13622185	
FD #1 GO Bond 2012	0.03146480	
<b>Regular Levy Rate Total</b>	<b>6.58496851</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
City of Richland	0.32081977	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.38725914</b>	

W1	Total	12.74564976
State School Levy	2.14529762	
County	1.27525522	
City of West Richland	1.99999982	
Port of Kennewick	0.33262166	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
<b>Regular Levy Rate Total</b>	<b>7.75317398</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247578</b>	

W6	Total	12.63440909
State School Levy	2.14529762	
County	1.27525522	
City of West Richland	1.99999982	
Port of Kennewick	0.33262166	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
<b>Regular Levy Rate Total</b>	<b>7.75317398</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
<b>Excess Levy Rate Total</b>	<b>4.88123511</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

1210	Total	10.92034999
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Prosser Public Hospital	0.33489007	
Mid-Columbia Library	0.36448038	
<b>Regular Levy Rate Total</b>	<b>6.03911488</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
<b>Excess Levy Rate Total</b>	<b>4.88123511</b>	

1212	Total	13.15096318
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Prosser Public Hospital	0.33489007	
Fire District #2	1.49999912	
Fire District #2 EMS	0.47640523	
<b>Regular Levy Rate Total</b>	<b>8.01551924</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
Fire District #2 Bond	0.25420882	
<b>Excess Levy Rate Total</b>	<b>5.13544394</b>	

1215	Total	11.41438533
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Prosser Public Hospital	0.33489007	
Fire District #5	0.60978275	
<b>Regular Levy Rate Total</b>	<b>6.64889764</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
<b>Excess Levy Rate Total</b>	<b>4.76548769</b>	

1222	Total	12.63285105
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #2	1.49999912	
Fire District #2 EMS	0.47640523	
<b>Regular Levy Rate Total</b>	<b>7.61315454</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Fire District #2 Bond	0.25420882	
<b>Excess Levy Rate Total</b>	<b>5.01969651</b>	

1224	Total	12.40223750
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
<b>Regular Levy Rate Total</b>	<b>7.63674981</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
<b>Excess Levy Rate Total</b>	<b>4.76548769</b>	

1225	Total	11.01202062
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #5	0.60978275	
<b>Regular Levy Rate Total</b>	<b>6.24653293</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
<b>Excess Levy Rate Total</b>	<b>4.76548769</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

1226	Total	12.74859847
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #2	1.49999912	
Fire District #2 EMS	0.47640523	
<b>Regular Levy Rate Total</b>	<b>7.61315454</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
Fire District #2 Bond	0.25420882	
<b>Excess Levy Rate Total</b>	<b>5.13544393</b>	

1227	Total	12.51798493
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
<b>Regular Levy Rate Total</b>	<b>7.63674982</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
<b>Excess Levy Rate Total</b>	<b>4.88123511</b>	

1228	Total	11.12776805
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #5	0.60978275	
<b>Regular Levy Rate Total</b>	<b>6.24653294</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Benton City Library Bond	0.11574742	
<b>Excess Levy Rate Total</b>	<b>4.88123511</b>	

1231	Total	12.11242302
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #1	1.49999971	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>7.27297175</b>	
Ki-Be School Bonds	1.35633303	
Ki-Be School M & O	3.40915465	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>4.83945127</b>	

1331	Total	11.10392435
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #1	1.49999971	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>7.27297174</b>	
Finley School M & O	3.75698903	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>3.83095261</b>	

1400	Total	10.69670058
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
<b>Regular Levy Rate Total</b>	<b>5.70422480</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247578</b>	



## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

1404	Total	12.69670023
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
<b>Regular Levy Rate Total</b>	<b>7.70422444</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247579</b>	

1410	Total	11.03159066
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>6.03911488</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247578</b>	

1412	Total	12.67310494
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #2	1.49999912	
Fire District #2 EMS	0.47640523	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>7.68062915</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
Fire District #2 Bond	0.25420882	
<b>Excess Levy Rate Total</b>	<b>4.99247579</b>	

1424	Total	12.62922560
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
<b>Regular Levy Rate Total</b>	<b>7.63674981</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247579</b>	

1431	Total	12.33941111
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #1	1.49999971	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>7.27297174</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
Fire District #1 Bond	0.07396358	
<b>Excess Levy Rate Total</b>	<b>5.06643937</b>	

1434	Total	12.76544745
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
Kennewick Public Hospital	0.13622185	
<b>Regular Levy Rate Total</b>	<b>7.77297166</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247579</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

1444	Total	12.69670023
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #4	1.49999973	
Fire District #4 EMS	0.49999991	
<b>Regular Levy Rate Total</b>	<b>7.70422445</b>	
Richland School Bonds	1.59718818	
Richland School M & O	3.39528760	
<b>Excess Levy Rate Total</b>	<b>4.99247578</b>	

1515	Total	7.51826508
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #5	0.60978275	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>6.64889764</b>	
Paterson School Bonds	0.31757872	
Paterson School M & O	0.55178872	
<b>Excess Levy Rate Total</b>	<b>0.86936744</b>	

1516	Total	8.20547594
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #6	1.29699361	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>7.33610850</b>	
Paterson School Bonds	0.31757872	
Paterson School M & O	0.55178872	
<b>Excess Levy Rate Total</b>	<b>0.86936744</b>	

1600	Total	8.71694001
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
<b>Regular Levy Rate Total</b>	<b>5.70422480</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

1610	Total	9.05183008
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>6.03911487</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

1612	Total	11.28244327
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #2	1.49999912	
Fire District #2 EMS	0.47640523	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>8.01551924</b>	
Prosser School M & O	3.01271521	
Fire District #2 Bond	0.25420882	
<b>Excess Levy Rate Total</b>	<b>3.26692403</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

1613	Total	9.98441336
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
West Benton Regional Fire Authority	0.93258327	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>6.97169815</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

1615	Total	9.66161284
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #5	0.60978275	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>6.64889763</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

1616	Total	10.34882370
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #6	1.29699361	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>7.33610849</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

1625	Total	9.25924814
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Kennewick	0.33262166	
Mid-Columbia Library	0.36448038	
Fire District #5	0.60978275	
<b>Regular Levy Rate Total</b>	<b>6.24653293</b>	
Prosser School M & O	3.01271521	
<b>Excess Levy Rate Total</b>	<b>3.01271521</b>	

1715	Total	11.66788391
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #5	0.60978275	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>6.64889763</b>	
Kennewick School Bond	1.61178827	
Kennewick School M & O	3.40719799	
<b>Excess Levy Rate Total</b>	<b>5.01898628</b>	

1716	Total	12.35509477
State School Levy	2.14529762	
County	1.27525522	
County Road	1.51909527	
Port of Benton	0.40009629	
Mid-Columbia Library	0.36448038	
Fire District #6	1.29699361	
Prosser Public Hospital	0.33489007	
<b>Regular Levy Rate Total</b>	<b>7.33610850</b>	
Kennewick School Bond	1.61178827	
Kennewick School M & O	3.40719799	
<b>Excess Levy Rate Total</b>	<b>5.01898627</b>	

## 2017 Consolidated Levy Rates by Tax Code Area (TCA)

1731	Total	12.36592159
State School Levy		2.14529762
County		1.27525522
County Road		1.51909527
Port of Kennewick		0.33262166
Mid-Columbia Library		0.36448038
Fire District #1		1.49999971
Kennewick Public Hospital		0.13622185
Regular Levy Rate Total		7.27297174
Kennewick School Bond		1.61178827
Kennewick School M & O		3.40719799
Fire District #1 Bond		0.07396358
Excess Levy Rate Total		5.09294985

1736	12.08895191
State School Levy	2.14529762
County	1.27525522
County Road	1.51909527
Port of Kennewick	0.33262166
Mid-Columbia Library	0.36448038
Fire District #6	1.29699361
Kennewick Public Hospital	0.13622185
Regular Levy Rate Total	7.06996564
Kennewick School Bond	1.61178827
Kennewick School M & O	3.40719799
Excess Levy Rate Total	5.01898627

1810	Total	10.90901188
State School Levy		2.14529762
County		1.27525522
County Road		1.51909527
Port of Benton		0.40009629
Mid-Columbia Library		0.36448038
Prosser Public Hospital		0.33489007
Regular Levy Rate Total		6.03911488
Grandview School Bond		2.96302326
Grandview School M & O		1.90687374
Excess Levy Rate Total		4.86989700

1813	Total	11.84159516
State School Levy		2.14529762
County		1.27525522
County Road		1.51909527
Port of Benton		0.40009629
Mid-Columbia Library		0.36448038
West Benton Regional Fire Authority		0.93258327
Prosser Public Hospital		0.33489007
Regular Levy Rate Total		6.97169815
Grandview School Bond		2.96302326
Grandview School M & O		1.90687374
Excess Levy Rate Total		4.86989701

**COMPARISON of BENTON COUNTY 2017 TAXES to PAST YEARS**

<b>Tax Year</b>	<b>Assessed Value</b>	<b>Total Levied</b>	<b>% of Change</b>	<b>Tax Year</b>	<b>Assessed Value</b>	<b>Total Levied</b>	<b>% of Change</b>
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%	2016	17,093,120,458	197,556,414	3.09%
				2017	17,601,652,254	203,211,077	2.86%

## 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 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.

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 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 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.

Please contact our office for more information. Office hours are 8:30am-4:30pm and you can reach us at 509.736.2736(Kennewick), 509.786.5657(Prosser) and on our website at [www.co.benton.wa.us](http://www.co.benton.wa.us).

Locate us at: Prosser Office  
620 Market Street  
Prosser, WA 99350

Kennewick Office  
7122 W Okanogan Place Bldg A  
Kennewick, WA 99336