

BENTON COUNTY TAXES FOR THE YEAR 2018



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 ensure 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. You can reach us at 509-735-2394 or 509-786-2046 Monday-Friday, excluding holidays, or visit our website at www.co.benton.wa.us.

Sincerely,
Bill Spencer

OFFICE DIRECTORY

BILL SPENCER, ASSESSOR

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Visit our website at www.co.benton.wa.us

Appraisal Staff

James Babcock.....Commercial Appraiser Supervisor

Rikki Davis.....Agricultural Appraiser Supervisor

Chris Plummer.....Residential Appraiser Supervisor

Tony Hillerman.....Commercial Appraiser

Tony Valdez.....Commercial Appraiser

Lisa Lowary.....Commercial Appraiser

Brad Elliott.....Agricultural Appraiser

Jeannie Nolan.....Agricultural Appraiser

Brenda Crawford.....Residential Appraiser

Lisa Monasmith.....Residential Appraiser

Carmen Hughes.....Residential Appraiser

Sean Sharp.....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

A reduction of tax is available for senior citizens 61 years of age or older as of December 31st of the year before the tax is due who meet the income requirements. It is also available for disabled persons who are retired from regular gainful employment because of such disability or for a surviving spouse/registered domestic partner who is 57 years of age or older and the 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 based on income derived from the earning or productive capacity of the land which reflects its current use rather than the highest and best use allowed under the applicable zoning.

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

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

PERSONAL PROPERTY

Personal property must be appraised for tax purposes. This tax deals mainly with farms and commercial interests. The value of personal property is determined by the cost approach. For example, the value of machinery and equipment in a manufacturing plant may include such information as unit cost of the item (new or used), freight and installation at the point of use. Using Department of Revenue 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 2018 TAX YEAR

Valuation Assessed by Assessor

	<u>Real Property</u>	<u>Personal Property</u>
Assessed Value of Real Property	17,082,589,974	-
Assessed Value of Commercial Personal Property	-	474,471,190
Assessed Value of Farm Personal Property	-	151,205,580
SubTotal	<u>17,082,589,974</u>	<u>625,676,770</u>
Total Valuation Assessed by the Assessor for County Levy		<u><u>17,708,266,744</u></u>

Valuation Assessed by the Department of Revenue

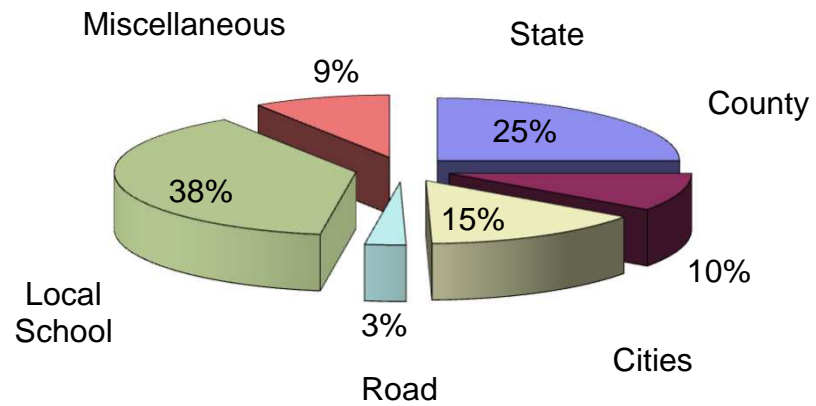
	<u>Real Property</u>	<u>Personal Property</u>
Value of Railroads	89,020,547	17,798,006
Value of Telephone & Wireless Companies	9,078,859	96,931,196
Value of Power Companies	3,044,041	32,311,320
Value of Transportation & Other Companies	8,726,666	84,852,178
Value of Private Car Companies	-	33,229,618
SubTotal	<u>109,870,113</u>	<u>265,122,318</u>
Total Valuation Assessed by Department of Revenue		<u><u>374,992,431</u></u>

Total Valuation of All Property for County Levy

18,083,259,175

How Your 2018 Tax Dollar is Spent

State	25%	\$	56,682,862
County	10%	\$	23,125,515
Cities	15%	\$	34,942,830
Roads	3%	\$	6,492,838
Schools	38%	\$	93,215,153
Miscellaneous	9%	\$	21,626,198
Total:	100%	\$	236,085,396



State, County, and Municipal Taxes on 2018 Tax Roll

		Assessed Value	Levy Rate	Tax
State	Schools Part 1	17,932,053,595	2.0403051890	36,586,862
	Schools Part 2	17,835,529,508	1.1267397466	20,096,000
	Total		2.0403051890	56,682,862
County	Current Expense	18,083,259,175	1.2425355637	\$22,469,093
	Mental Health	18,083,259,175	0.0250000000	\$452,081
	Veterans' Assistance	18,083,259,175	0.0113000000	\$204,341
	Total		1.2788355637	\$23,125,515
County Road	Consolidated Road District	4,233,672,807	1.5336182780	\$6,492,838
	Total		1.5336182780	\$6,492,838
Benton City	Current Expense	134,483,711	1.3581250743	\$182,646
	Total		1.3581250743	\$182,646
Kennewick	Current Expense	5,933,110,801	2.1708230980	\$12,879,734
	Total		2.1708230980	\$12,879,734
Prosser	Current Expense	496,453,614	2.5019120114	\$1,242,083
	Total		2.5019120114	\$1,242,083
Richland	Current Expense	6,162,723,033	2.6657893924	\$16,428,522
	Library Debt Services	6,136,678,082	0.2266468896	\$1,390,859
	Police Station	6,136,678,082	0.0403436511	\$247,576
	Community Center Debt Services	6,136,678,082	0.0509273903	\$312,525
	Total		2.9837073234	\$18,379,482
West Richland	Current Expense	1,122,815,209	2.0118051322	\$2,258,885
	Total		2.0118051322	\$2,258,885

School District Taxes on 2018 Tax Roll

School District		Assessed Value	Levy Rate	Tax
Kennewick #17	Bond, Capital Project	7,595,956,060	1.6159914437	\$12,275,000
	Maintenance and Operation	7,595,956,060	3.3889077025	\$25,741,994
	Total		5.0048991462	\$38,016,994
Paterson #50	Bond, Capital Project	504,827,330	0.2040301581	\$103,000
	Maintenance and Operation	504,827,330	0.5938981156	\$299,816
	Total		0.7979282737	\$402,816
Benton City #52	Bond, Capital Project	657,271,453	1.4286334751	\$939,000
	Maintenance and Operation	657,271,453	3.3499507546	\$2,201,827
	Total		4.7785842297	\$3,140,827
Finley #53	Bond, Capital Project	502,302,500	1.3318667536	\$669,000
	Maintenance and Operation	502,302,500	3.8905221455	\$1,954,219
	Total		5.2223888991	\$2,623,219
Prosser #116	Bond, Capital Project	1,294,132,130	2.9592899183	\$3,829,712
	Maintenance and Operation	1,294,132,130	3.0358873316	\$3,928,839
	Total		5.9951772499	\$7,758,552
Grandview #200	Bond	67,867,421	2.8956875844	\$196,523
	Capital Project	67,867,421	0.6669981231	\$45,267
	Maintenance and Operation	67,867,421	1.9295647482	\$130,955
	Total		5.4922504557	\$372,745
Richland #400	Bond, Capital Project	7,364,378,194	2.1047262364	\$15,500,000
	Maintenance and Operation	7,364,378,194	3.4490352519	\$25,400,000
	Total		5.5537614883	\$40,900,000
Total Local School				\$93,215,153

Miscellaneous Taxes on 2018 Tax Roll

		Assessed Value	Levy Rate	Tax
Prosser Hospital	Current Expense	2,330,676,836	0.3471876527	\$809,182
	Total		0.3471876527	\$809,182
Kennewick Hospital	Current Expense	10,352,715,190	0.1335510071	\$1,382,616
	Total		0.1335510071	\$1,382,616
Rural Library	Current Expense	10,301,267,319	0.3670650121	\$3,781,235
	Total		0.3670650121	\$3,781,235
Benton City Library Capital Facility	Debt Service	564,635,517	0.1086831029	\$61,366
	Total		0.1086831029	\$61,366
Fire District #1	Current Expense	1,873,588,272	1.4606431844	\$2,736,644
	GO Bond 2014	1,879,166,243	0.0393568155	\$73,958
	Voted Bond 2003	2,391,108,428	0.0703857667	\$168,300
	Total		1.5703857666	\$2,978,902
Fire District #2	Current Expense	498,439,793	1.5000000010	\$747,660
	Bond	493,154,392	0.2495364575	\$123,060
	EMS	498,439,793	0.4802452640	\$239,373
	Total		2.2297817225	\$1,110,093
Fire District #4	Current Expense	1,497,584,085	1.5000000016	\$2,246,376
	EMS	1,497,584,085	0.4999999983	\$748,792
	Total		1.9999999999	\$2,995,168
Fire District #5	Current Expense	120,827,226	0.6181313804	\$74,687
	Total		0.6181313804	\$74,687
Fire District #6	Current Expense	658,945,472	1.3485424633	\$888,616
	Total		1.3485424633	\$888,616
West Benton Regional Fire Authority	Current Expense	1,155,071,386	0.9697364107	\$1,120,115
	Total		0.9697364107	\$1,120,115
Port of Kennewick	Current Expense	12,195,468,762	0.3332766996	\$4,064,466
	Total		0.3332766996	\$4,064,466
Port of Benton	Current Expense	5,887,790,413	0.4007875339	\$2,359,753
	Total		0.4007875339	\$2,359,753
Total Miscellaneous Taxes				\$21,626,198

2018 Consolidated Levy Rates by Tax Code Area (TCA)

B1	Total	14.03609525
State School Part 1	2.04030519	
County	1.27883556	
City of Benton City	1.35812507	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #2	1.50000000	
Fire District #2 EMS	0.48024526	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	7.77255129	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
Benton City Library Bond	0.10868310	
Fire District #2 Bond	0.24953646	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.26354396	

B4	Total	13.62139676
State School Part 1	2.04030519	
County	1.27883556	
City of Benton City	1.35812507	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #2	1.50000000	
Fire District #2 EMS	0.48024526	
Regular Levy Rate Total	7.35785280	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
Benton City Library Bond	0.10868310	
Fire District #2 Bond	0.24953646	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.26354396	

K0	Total	12.32194446
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Regular Levy Rate Total	6.19030556	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.13163889	

K1	Total	12.45549546
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.32385657	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.13163889	

K1 RA1	Total	12.45549546
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.32385657	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.13163889	

K7	Total	12.45549546
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.32385657	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.13163889	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

K18	Total	13.00435780
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.32385657	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.68050124	

K24	Total	12.52588123
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.32385657	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.20202466	

K24 RA1	Total	12.52588123
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.32385657	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.20202466	

K26	Total	12.56523804
State School Part 1	2.04030519	
County	1.27883556	
City of Kennewick	2.17082310	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Kennewick Public Hospital	0.13355101	
FD #1 GO Bond 2014	0.03935682	
Regular Levy Rate Total	6.36321338	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.20202466	

P1	Total	14.66068136
State School Part 1	2.04030519	
County	1.27883556	
City of Prosser	2.50191201	
Port of Benton	0.40078753	
West Benton Regional Fire Authority	0.96973641	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	7.53876436	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.12191700	

R1	Total	13.38413685
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Benton	0.40078753	
Regular Levy Rate Total	6.38571768	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
City of Richland	0.31791793	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.99841917	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

R1 RA1	Total	13.38413685
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Benton	0.40078753	
Regular Levy Rate Total	6.38571768	

Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
City of Richland	0.31791793	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.99841917	

R5	Total	13.31662601
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Regular Levy Rate Total	6.31820684	

Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
City of Richland	0.31791793	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.99841917	

R2	Total	12.90131468
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.45175785	

Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
City of Richland	0.31791793	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.44955682	

R6	Total	13.52056278
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.45175785	

Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
City of Richland	0.31791793	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.06880493	

R3	Total	13.45017702
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.45175785	

Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
City of Richland	0.31791793	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.99841917	

R7	Total	12.97170044
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.45175785	

Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
City of Richland	0.31791793	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.51994259	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

R8	Total	12.74538595
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.45175785	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
City of Richland	0.31791793	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.29362810	

R9	Total	12.97170044
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.45175785	
Kennewick School Bonds	1.61599144	
Kennewick School M & O	3.38890770	
City of Richland	0.31791793	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.51994259	

R10	Total	13.52056278
State School Part 1	2.04030519	
County	1.27883556	
City of Richland	2.66578939	
Port of Kennewick	0.33327670	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	6.45175785	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
City of Richland	0.31791793	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.06880493	

W1	Total	14.34472382
State School Part 1	2.04030519	
County	1.27883556	
City of West Richland	2.01180513	
Port of Kennewick	0.33327670	
Fire District #4	1.50000000	
Fire District #4 EMS	0.50000000	
Regular Levy Rate Total	7.66422258	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.68050124	

W6	Total	13.67823009
State School Part 1	2.04030519	
County	1.27883556	
City of West Richland	2.01180513	
Port of Kennewick	0.33327670	
Fire District #4	1.50000000	
Fire District #4 EMS	0.50000000	
Regular Levy Rate Total	7.66422258	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
Benton City Library Bond	0.10868310	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.01400751	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

1210	Total	11.98180673
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Prosser Public Hospital	0.34718765	
Mid-Columbia Library	0.36706501	
Regular Levy Rate Total	5.96779923	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
Benton City Library Bond	0.10868310	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.01400750	

1212	Total	14.21158846
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Prosser Public Hospital	0.34718765	
Fire District #2	1.50000000	
Fire District #2 EMS	0.48024526	
Regular Levy Rate Total	7.94804449	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
Benton City Library Bond	0.10868310	
Fire District #2 Bond	0.24953646	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.26354396	

1215	Total	12.49125501
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Prosser Public Hospital	0.34718765	
Fire District #5	0.61813138	
Regular Levy Rate Total	6.58593061	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
State School Part 2	1.12673975	
Excess Levy Rate Total	5.90532440	

1222	Total	13.68820687
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #2	1.50000000	
Fire District #2 EMS	0.48024526	
Regular Levy Rate Total	7.53334601	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
Fire District #2 Bond	0.24953646	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.15486086	

1224	Total	13.45842514
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #4	1.50000000	
Fire District #4 EMS	0.50000000	
Regular Levy Rate Total	7.55310074	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
State School Part 2	1.12673975	
Excess Levy Rate Total	5.90532440	

1225	Total	12.07655652
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #5	0.61813138	
Regular Levy Rate Total	6.17123212	
Ki-Be School Bonds	1.42863348	
Ki-Be School M & O	3.34995075	
State School Part 2	1.12673975	
Excess Levy Rate Total	5.90532440	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

1404	Total	14.30111281
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #4	1.50000000	
Fire District #4 EMS	0.50000000	
Regular Levy Rate Total	7.62061157	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.68050124	

1410	Total	12.64830046
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	5.96779923	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.68050124	

1412	Total	14.87808219
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #2	1.50000000	
Fire District #2 EMS	0.48024526	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	7.94804449	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
Fire District #2 Bond	0.24953646	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.93003769	

1424	Total	14.23360198
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #4	1.50000000	
Fire District #4 EMS	0.50000000	
Regular Levy Rate Total	7.55310074	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.68050124	

1431	Total	13.93753875
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #1	1.46064318	
Fire District #1 2014 Bond	0.03935682	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	7.18665175	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.75088700	

1444	Total	14.30111281
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #4	1.50000000	
Fire District #4 EMS	0.50000000	
Regular Levy Rate Total	7.62061157	
Richland School Bonds	2.10472624	
Richland School M & O	3.44903525	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.68050124	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

1515	Total	8.51059863
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #5	0.61813138	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	6.58593061	
Paterson School Bonds	0.20403016	
Paterson School M & O	0.59389812	
State School Part 2	1.12673975	
Excess Levy Rate Total	1.92466802	

1516	Total	9.24100971
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #6	1.34854246	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	7.31634169	
Paterson School Bonds	0.20403016	
Paterson School M & O	0.59389812	
State School Part 2	1.12673975	
Excess Levy Rate Total	1.92466802	

1600	Total	12.74252857
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Regular Levy Rate Total	5.62061158	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.12191700	

1610	Total	13.08971623
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	5.96779923	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.12191700	

1612	Total	15.31949795
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #2	1.50000000	
Fire District #2 EMS	0.48024526	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	7.94804449	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
Fire District #2 Bond	0.24953646	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.37145345	

1613	Total	14.05945264
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
West Benton Regional Fire Authority	0.96973641	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	6.93753564	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.12191700	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

1615	Total	13.70784761
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #5	0.61813138	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	6.58593061	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.12191700	

1616	Total	14.43825869
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #6	1.34854246	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	7.31634169	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.12191700	

1625	Total	13.29314912
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #5	0.61813138	
Regular Levy Rate Total	6.17123212	
Prosser School Bonds	2.95928992	
Prosser School M & O	3.03588733	
State School Part 2	1.12673975	
Excess Levy Rate Total	7.12191700	

1715	Total	12.71756950
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #5	0.61813138	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	6.58593061	
Kennewick School Bond	1.61599144	
Kennewick School M & O	3.38890770	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.13163889	

1716	Total	13.44798059
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Benton	0.40078753	
Mid-Columbia Library	0.36706501	
Fire District #6	1.34854246	
Prosser Public Hospital	0.34718765	
Regular Levy Rate Total	7.31634169	
Kennewick School Bond	1.61599144	
Kennewick School M & O	3.38890770	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.13163889	

1731	Total	13.38867641
State School Part 1	2.04030519	
County	1.27883556	
County Road	1.53361828	
Port of Kennewick	0.33327670	
Mid-Columbia Library	0.36706501	
Fire District #1	1.46064318	
Fire District #1 2014 Bond	0.03935682	
Kennewick Public Hospital	0.13355101	
Regular Levy Rate Total	7.18665175	
Kennewick School Bond	1.61599144	
Kennewick School M & O	3.38890770	
Fire District #1 Bond	0.07038577	
State School Part 2	1.12673975	
Excess Levy Rate Total	6.20202466	

2018 Consolidated Levy Rates by Tax Code Area (TCA)

1736	13.16683311
State School Part 1	2.04030519
County	1.27883556
County Road	1.53361828
Port of Kennewick	0.33327670
Mid-Columbia Library	0.36706501
Fire District #6	1.34854246
Kennewick Public Hospital	0.13355101
Regular Levy Rate Total	7.03519421
Kennewick School Bond	1.61599144
Kennewick School M & O	3.38890770
State School Part 2	1.12673975
Excess Levy Rate Total	6.13163889

1813	Total	13.55652584
State School Part 1		2.04030519
County		1.27883556
County Road		1.53361828
Port of Benton		0.40078753
Mid-Columbia Library		0.36706501
West Benton Regional Fire Authority		0.96973641
Prosser Public Hospital		0.34718765
Regular Levy Rate Total		6.93753564
Grandview School Bond		2.89568758
Grandview Capital Project		0.66699812
Grandview School M & O		1.92956475
State School Part 2		1.12673975
Excess Levy Rate Total		6.61899020

COMPARISON of BENTON COUNTY 2018 TAXES to PAST YEARS

Tax Year	Assessed Value	Total Levied	% of Change	Tax Year	Assessed Value	Total Levied	% of Change
1977	1,107,393,932	20,189,748		1998	6,067,994,149	92,776,520	6.29%
1978	1,361,070,641	20,107,229	-0.41%	1999	6,451,457,555	94,999,155	2.40%
1979	1,847,767,605	24,586,563	22.28%	2000	6,796,633,225	98,571,331	3.76%
1980	2,219,451,204	23,779,684	-3.28%	2001	7,085,611,360	102,859,975	4.35%
1981	2,722,001,441	25,935,229	9.06%	2002	7,550,298,487	106,137,381	3.19%
1982	3,281,886,587	30,428,402	17.32%	2003	8,115,694,246	110,022,162	3.66%
1983	3,497,610,157	33,105,426	8.80%	2004	8,911,083,793	122,888,546	11.69%
1984	3,289,234,747	36,125,430	9.12%	2005	9,566,012,276	126,195,363	2.69%
1985	3,185,825,489	36,825,128	1.94%	2006	10,212,743,362	129,802,781	2.86%
1986	3,053,779,567	38,084,905	3.42%	2007	10,759,109,422	133,934,399	3.18%
1987	3,025,055,550	41,831,026	9.84%	2008	11,676,061,768	139,193,064	3.93%
1988	2,980,712,236	44,357,316	6.04%	2009	12,724,702,163	146,263,336	5.08%
1989	2,899,839,501	44,598,584	0.54%	2010	13,372,871,942	154,474,587	5.61%
1990	2,897,754,891	43,696,799	-2.02%	2011	13,903,637,676	161,756,761	4.71%
1991	3,039,777,737	47,374,934	8.42%	2012	14,686,962,152	168,785,463	4.35%
1992	3,353,904,836	50,221,592	6.01%	2013	15,317,827,385	176,786,560	4.74%
1993	3,866,576,479	58,878,901	17.24%	2014	15,931,933,330	185,744,999	5.07%
1994	4,361,598,092	64,828,504	10.10%	2015	16,379,293,799	191,635,722	3.17%
1995	5,041,969,070	72,965,273	12.55%	2016	17,093,120,458	197,556,414	3.09%
1996	5,644,197,188	77,823,391	6.66%	2017	17,601,652,254	203,211,077	2.86%
1997	5,840,266,289	87,283,559	12.16%	2018	18,083,259,175	236,085,396	16.18%

GENERAL INFORMATION

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

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

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

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

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

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

Please contact our office for more information. Office hours are 8:30am-4:30pm; you can reach us at 509-736-2736, 509-786-5657, and on our website at www.co.benton.wa.us.

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

Kennewick Office
5600 W Canal Dr. Ste E
Kennewick, WA 99336