

Senior and Disabled Relief for the County of Benton

Note: Combine real property and mobile home value where applicable.
January 1, 2024 assessment rolls for taxes due in 2025.

Income Level	\$40,000 or less	\$40,001 to \$48,000	\$48,001 to \$56,000	Total
Number of Participants	2,170	223	128	2,521

Part I. Freeze in Value: Value without the Exemption

1. Value Prior to the Value Freeze	618,565,680	76,968,510	50,437,420	745,971,610
2. Frozen Value	345,555,979	57,673,907	44,801,644	448,031,530
3. Difference in Value; #1 minus #2**	274,373,749	19,448,763	6,054,180	299,876,692
4. Tax Savings	2,391,262	169,226	52,477	2,612,965

Rate Check:

This rate should be between your
lowest and highest TCA rates.

These two rates generally should
not be equal, but should be
reasonably close:
8.7130
8.7410

Part II. Value of Exempt Property

5. Exempt from Regular value exempted from regular levies	215,229,513	14,149,248		229,378,761
6. Regular Levy Relief #5 times the regular levy rate	986,477	65,232		1,051,709
7. Exempt from Special	344,191,931	57,519,747	44,383,240	446,094,918
8. Special Levy Relief #7 times the special levy rate	1,434,493	238,047	181,660	1,854,200
Total Relief #4+#6+#8; should equal	4,812,232	472,505	234,137	5,518,874

*Do not include
part 2 of the
State Levy here.*

This rate should reflect the current
senior levy rate

4.5850

*Include part 2
of the State Levy
here*

This rate should reflect the
difference between the total rate
and the current senior levy rate.

4.1560

**PACS is calculating the values for each property and summing them. There are properties where the frozen value is greater than the current value, and PACS allocates that as zero tax savings from the freeze. PACS uses the lower of the two. Therefore the calculation of [Value - Frozen] would not represent the appropriate tax savings.

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