



*"Working together to  
fund Washington's future"*

# Property Tax Overview

Business Advisory Council

December 14, 2020

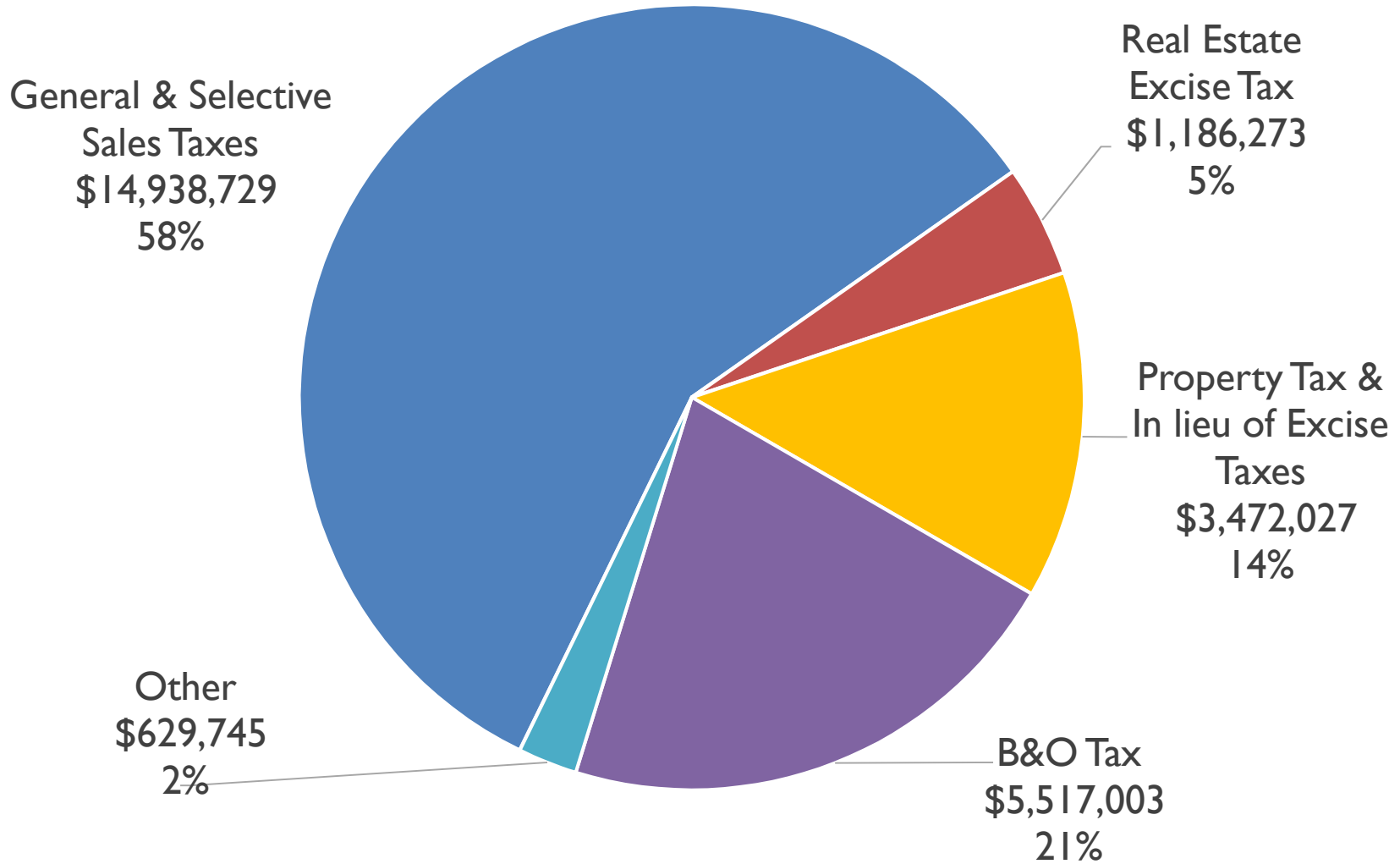
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# Topics

- Property Tax – Contribution to State General Fund Revenues
- Property Tax Administration
- Property Tax Calendar
- Department of Revenue Responsibilities
- Complexities of Property Tax
- Recent COVID related Issues

# FY19 State General Fund Revenues



Source: Tax Statistics 2019

# Who Administers Property Tax?

Tax District	Assessor	Treasurer	DOR – Property Tax
Determine budget	Value property – determine Assessed Value	Send out tax statements	Oversight of Assessors, Treasurers and BOE
	Inspect – at least once every 6 years	Collect tax	Administer exemptions (except Senior Exemption) and deferral programs
	Certify tax rolls	Distribute tax	Personal Property Audits
	Calculate the levy rates		Real Property and Utility Valuations
	Administer Senior Exemption		GIS

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## Property tax

Your county assessor and treasurer administer property tax. County assessors *value* (assess) your property, and county treasurers *collect* property tax.

The Department of Revenue does **not** collect property tax. We oversee the administration of property taxes at state and local levels.

### Nonprofit exemptions

- [Renew your property tax exemption.](#)
- [Locate the status of an exempt nonprofit property.](#)

### Paying your property tax

You should pay your property taxes directly to the county treasurer's office where your property is located. We've provided contact information for [Washington's 39 counties](#) to assist you.

[Learn more](#) about paying or appealing your property tax.

### Can I appeal my property valuation?

You may appeal your property's assessment to the county board of equalization in the county where

### More information

[Appraiser accreditation](#)

[Counties w/merged timber land and designated forest land classifications under Senate Bill \(SB\) 6180 \(pdf\)](#)

[County Reports](#)

[IPD information for local government](#)

[Property tax statistics, laws and rules, and other resources](#)

[Public utilities](#)

[Ratio Study Information Sheet \(pdf\)](#)

[Utilities, Tax District, & Tax Code Area \(TCA\) Lookup](#)



# 2020 Property Tax Calendar

## January

- 1**\* All taxable real and personal property is valued as of Jan. 1 of the assessment year for taxes due and payable in the following tax year (RCW 84.36.005 and RCW 84.40.020).
- 1**\* Personal property listing forms are mailed by this date (RCW 84.40.040).
- 1**\* (On or before Jan. 1) DOR will mail an annual renewal reminder postcard to nonprofits (RCW 84.36.820).
- 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).

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	

# Overview of Significant Dates

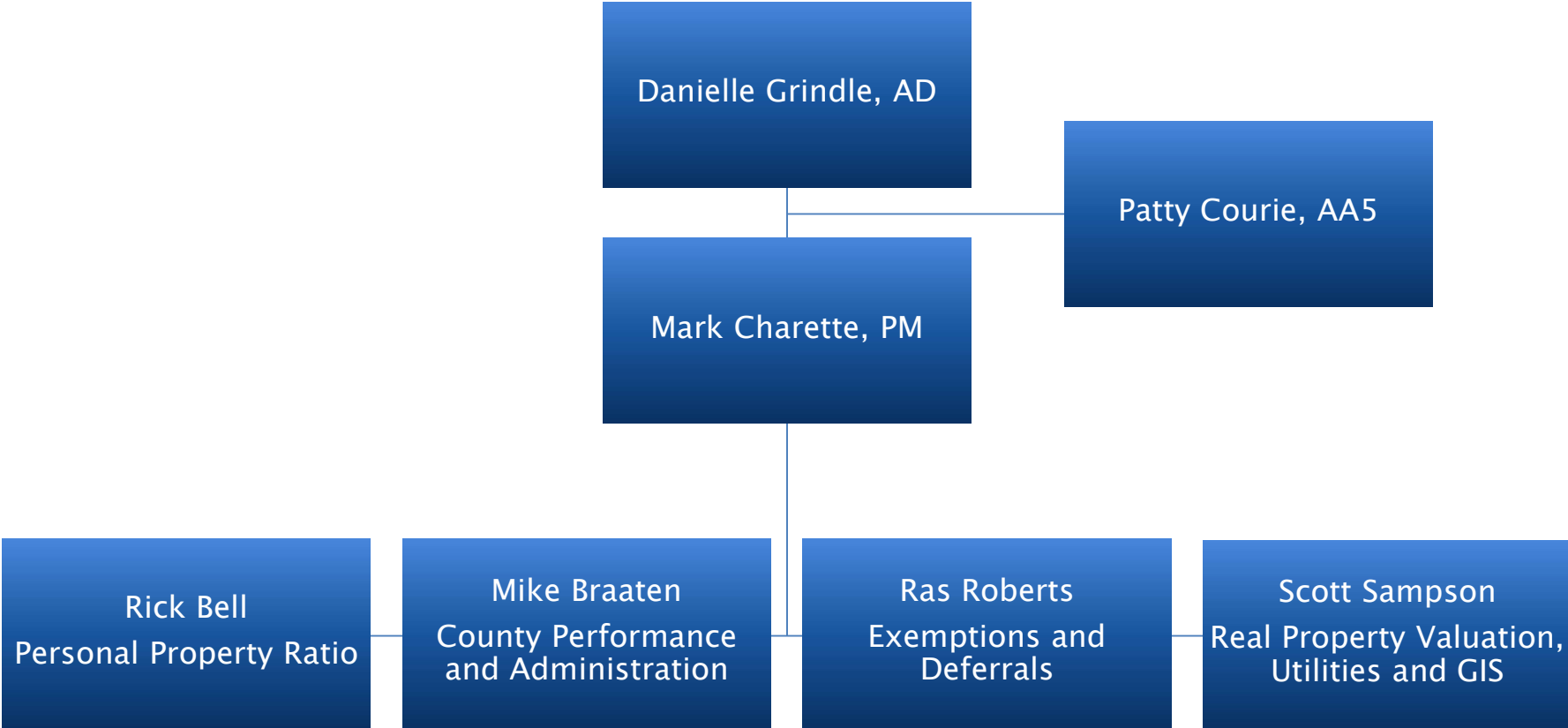
- **January 1, 2019** – valuation date for taxes due in 2020
- **February 2020** – tax statement sent out by Treasurers
- **March 2020** – exemption applications due
- **April 30, 2020** – first half of taxes due and personal property listings due
- **May 2020** – revaluation notices sent for values that will be used for taxes due in 2021

# Overview of Significant Dates, continued

- **July 2020** – most appeals should be filed and heard
- **July 31, 2020** – new construction date
- **August 1, 2020** – taxing boundaries established
- **September 2020** – determining ratios
- **October 31, 2020** – second half of taxes due and apportioning utility values
- **November – January** – Assessors working on levy calculations



# DOR - Property Tax Division



# Ratio Program

- Determine the Ratio of Assessed Value to Market Value
- Equalize the State School Levy and Apportionment Utility Values
- Technical Advice and Guidance on Personal Property Assessment



# Exemptions & Deferrals Program

- Administer Exemptions for Nonprofit Organizations
- Administer Deferrals for Senior Citizens and Disabled Persons
- Technical Advice and Guidance for Senior Citizen and Disabled Person Exemptions



# Utility Valuation & GIS Program

- Value Interstate and Intercounty Utilities and Transportation Companies
- Advisory Appraisals of Industrial Properties
- GIS Mapping



# County Performance & Administration Program

- Education, Technical Advice, and Guidance
- Levies, Revaluation, Appeals, Current Use, Accreditation
- County Reviews and Levy Audits



# Complexities of Property Tax

- Budget Based System
- Levy and ratio processes
- Can have significant differences in valuation between districts
- Various exemption and deferral programs
- Use of property can create tax shifts
- Education

# Recent COVID-19 Related Issues

- Penalties and Interest
- Destruction of Property
- Change in Property Valuation Date
- Physical Inspection
- Multi-year valuation averaging
- Government restrictions and property value impacts

Questions?

