

2010 Property Tax Calendar

If a due date falls on a Saturday, Sunday or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

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JANUARY

- 1 Existing real and personal property is valued for taxes due next 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)

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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.
- 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)

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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 PUD Privilege Tax billings are issued.

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MAY

- 1 Applications for forest land designation are considered approved unless assessor has notified the owner otherwise. (RCW 84.33.130)
- 1 Current use farm and agricultural land applications are considered approved unless assessor has notified owner otherwise. (RCW 84.34.035)
- 31 County assessors complete 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)

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JUNE

- 1 Three percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 1 PUD Privilege Tax is due.
- 30 (On or before) DOR prepares stumpage values for July through December 2010. (RCW 84.33.091)
- 30 DOR determines value of state assessed property and sends Tentative Value Notices.

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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)
- 12 (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 County Boards of Equalization meet in open session. Minimum session is three days; maximum session is four weeks. They may meet earlier if authorized by county commissioners. (RCW 84.48.010)
- 15 Requests for hearings on state's assessment of public utility property are due. (RCW 84.12.340) (Ten working days after June 30.)
- 16 Hearings on state assessment of public utility property begin, continuing through July 29. (Eleven working days after June 30.)

AUGUST

- 1 Most taxing district boundaries established for levy collection next year. (RCW 84.09.030)
- 1 Nonprofit property tax exemption determination completed by DOR. (RCW 84.36.830)
- 9 (On or before the second Monday) Estimated budgets from county officials and local taxing districts must be submitted to county auditor or, if in a charter county, chief financial officer. (RCW 36.40.010)
- 20 Final values of state assessed properties issued.
- 30 DOR estimates the number of acres of public forest land that are available for timber harvest for each county and for each taxing district. (RCW 84.33.089)
- 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)

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2010 Property Tax Calendar continued...

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SEPTEMBER

- 1 Applications for limited income deferrals are due.
- 6 DOR determines the preliminary indicated ratio for each county. (RCW 84.48.075) (Before the first Monday in September.)
- 7 County auditors' preliminary budgets are due to Boards of County Commissioners. (RCW 36.40.050) (On or before the first Tuesday in September.)
- 15 County assessors give DOR Forest Tax section the composite property tax rate on designated forest land in the county.
- 30 Timber Assessed Value (TAV) calculated for each county. (RCW 84.33.035) (Prior to October 1.)

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)

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OCTOBER

- 1 Applications for special valuations on historic properties for 2011 are due. (RCW 84.26.040)
- 4 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 Counties' annual reports on revaluation progress are due. (RCW 84.41.130) (Prior to October 15.)
- 31 Second half of property taxes due. (RCW 84.56.020)

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 Tax certifications and the amount levied per taxing district are due to county assessors. (RCW 84.52.070)
- 30 The governing body of each taxing district authorized to levy taxes directly shall certify to county assessor amount of taxes levied for district purposes. (RCW 84.52.070)

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DECEMBER

- 1 Eight percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 6 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 2011. (RCW 84.33.091)

Also in December

- Interest rate applicable to open space values set by DOR. (RCW 84.34.065)
- DOR determines true and fair value of each grade of forest land and certifies values to county assessor. (RCW 84.33.140)

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 the Department of Revenue (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 deferral 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])