

## Property Taxes

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**Tax Base**

Property tax applies to the assessed value of all real and personal property located in Washington, unless specifically exempted. Real property includes land, buildings, improvements and structures.

Locally assessed property is valued by the county assessor, and the county treasurer administers property tax collections. County assessors revalue all real property in their county every year and physically inspect each property at least once every six years. State assessed property such as interstate utility companies are valued by the Department of Revenue each year and taxed by the local county treasurer.

All real and personal property values reflect the highest and best use of the property and their value at 100% of market value. Exceptions include those that apply for valuation as:

- Current use (agricultural, open space, and timber land),
- Designated forest land, or
- Senior citizen and disabled homeowners eligible for a property tax exemption.

Personal property includes machinery, equipment, supplies of businesses, non-attached mobile homes, state-assessed commercial vessels and utility property, or other movable items.

Tax exemptions may shift the tax liability for this tax base. For more information, refer to the [Tax Exemption Study](#).

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**Tax Rate**

County assessors determine property tax rates by dividing the allowed levy amount for the taxing district by the total taxable value of all real and personal property in the taxing district. Property tax rates are the same for both real and personal property. The law provides:

- A statutory maximum rate for regular levy rates,
- A \$5.90 aggregate limit for certain local regular levies, and
- A constitutional one percent limit for all regular levies (except ports and public utility districts).

The [Levy Manual](#) contains the statutory maximum rate for regular taxing districts and explains more about the two aggregate limits.

Taxing district levies, values, and current rates can be found in the [Property Tax Statistics](#).

**Recent Collections (\$000)**

STATE PROPERTY TAX LEVY

Fiscal Year	Collections	% Change	% of All State Taxes
2018	\$2,758,216	31.4%	13.1%
2017	\$2,099,211	1.8%	10.9%
2016	\$2,061,206	2.1%	11.4%
2015	\$2,019,486	2.3%	12.0%
2014	\$1,974,125	2.0%	12.3%
2013	\$1,935,875	2.0%	12.6%
2012	\$1,898,427	2.2%	13.2%
2011	\$1,857,334	1.9%	13.0%
2010	\$1,822,667	2.1%	13.6%
2009	\$1,785,323	2.5%	11.7%

Note: Legislation passed in 2017 that raised the state property tax rate. The first year of increased collections due to this change is seen in Fiscal Year 2018.

Additional property tax collections information can be found in the [Property Tax Statistics](#).

**Distribution of Receipts**

The state school property tax levy is deposited into the State General Fund for the support of basic education.

County treasurers distribute local property taxes to each taxing district.

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**Levied by** The state levies the state school property tax levy, which the Department of Revenue calculates and apportions to each county.

Counties, cities, school districts, fire districts, ports, libraries, public utilities, hospitals, parks, and other types of local taxing districts levy local property tax levies.

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**Administration** The county assessors determine the property tax rates allowed by the law for their portion of the state school property tax levy and most local levies. Regional libraries calculate their own levy rates and provide county assessors this information.

County treasurers collect and distribute property taxes.

Property owners pay at least one-half of the tax due by April 30th and the rest of the tax by October 31st. Penalties and interest apply to late payments. If payments are delinquent for more than three consecutive years, the property is subject to foreclosure action.

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**History** Property taxes started while Washington was still a territory. A list of the significant events in history for property taxes in Washington can be found in the [Levy Manual](#).

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