

Reference Manual

Property Tax Division

March 2023

County Assessor's Manual

FOREWORD

The county assessor is responsible for determining the true and fair value of locally assessed properties, real and personal. The wellbeing of local government and of the taxpayers it serves depends on the thoroughness and fairness of the assessor.

Responsibilities of the assessor are many, varied, and changing. Newly elected or appointed officials and staff may require assistance in learning and mastering the myriad concepts, terms, laws, rules, policies, and procedures that apply. Even experienced assessors need occasional reference material.

The Washington State Association of County Assessors (WSACA) was appointed and assigned the duty of developing a manual for the office of County Assessor.

This manual, which was originally approved by WSACA, is maintained and periodically updated by the Property Tax Division of the Department of Revenue (DOR). It serves as a reference guide for assessors and is intended for practical use.

For General Information pertinent to laws or rules relating to the duties of the assessor, refer to the Revised Code of Washington (RCW), the Washington Administrative Code (WAC), and Property Tax Advisories (PTA).

If Specific Information is Necessary relative to state laws or judicial rulings, contact your Prosecuting Attorney. Some areas have court cases listed, which were linked in older versions of the Manual, there are no links in this version.

For Assistance or Advice contact:

Department of Revenue
Property Tax Division
P. O. Box 47471
Olympia, Washington 98504-7471

Telephone (360) 534-1400

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CHAPTER 1 – General Information

1.1 State Government

At the state level, the government of Washington is organized along the same lines as the federal model with three branches of government. The underlying theory is the power to govern is divided into three parts to provide checks and balances and to prevent the centralization. The government is composed of the legislative branch, the executive branch, and the judicial branch.

Legislative Branch

The legislative branch is made up of the House of Representatives and the Senate. The Senate has 49 elected members corresponding to the number of legislative districts in the state. The House of Representatives has 98 elected members, two for each district. The general functions of the Legislature are to provide funding through the appropriations and budgeting process and to pass legislation, which becomes the statutory law of Washington. Legislation may originate in either house, but it must be passed by both houses before the bill passes to the governor. The governor can either sign the bill into law, veto portions of the bill before signing, or decide not to sign the bill. If the governor does not act on a bill that passed both houses, the bill becomes law without a signature.

More information about the legislative process is available through the [Washington State Legislature](http://leg.wa.gov/) website at <http://leg.wa.gov/>.

Executive Branch

The executive branch of government is represented by the Governor, the appointed state officials who form a cabinet, and the elected state officials. The Governor is charged with enforcing the laws of the state. To do this, they appoint a number of officials with statewide jurisdiction who are the heads of the administrative state agencies. These administrative agencies fall into the general categories of natural resources, general government, transportation, human services, education, and economic development.

In addition to the Governor and the agency heads, executive power is also shared by various independently elected statewide officials:

- **Lieutenant governor:** The president of the Senate who serves as Governor when the incumbent is out of state or incapacitated.
- **Treasurer:** The chief fiscal officer for the state. The treasurer is responsible for collecting, safeguarding, and investing the state's monies and attending to other financial matters which affect the state.
- **Attorney general** - The lawyer for the state. The office represents the various divisions and departments of the state, prosecutes and defends actions pertaining to the state, and has a limited authority to prosecute crime.
- **State auditor** - Audits state agencies and divisions of local government. The office is responsible for preparing a uniform budgeting, accounting, and reporting system and issues advisory opinions on the propriety of financial record keeping.

- **Secretary of state** - Charged with four major areas of responsibility: election supervision, corporation and limited partnership filings, the state archives, and charitable solicitation registrations. The office is the custodian of The Seal of the State of Washington, the State Constitution, and all original session laws passed by the Legislature.
- **Superintendent of public instruction** - Created to centralize the operation of the former elected county superintendents of schools. The office is responsible for working with local school boards and educational service districts to provide primary and secondary education throughout the state.
- **Insurance commissioner** - Responsible for registering insurance companies operating in the state and overseeing the compliance and penalty provisions of the state insurance code. The office also supervises the formation of insurance locally and generally oversees the reinsurance market.
- **Commissioner of public lands** - Oversees the Department of Natural Resources. The office has the responsibility of keeping the state trust land productive and able to provide financial support for the state's educational and other institutions. The department has several regulatory and service-related duties concerning natural resources and must develop plans for the management of the state's three million upland acres.

Judicial Branch

The judicial branch of government is composed of the Supreme Court, Court of Appeals, and the lesser courts organized after these two. The Supreme Court is the ultimate arbiter of state law and has the responsibility to interpret state statutes and the State Constitution. It promulgates the common law through its decisions and decisions of the lower courts. The Court of Appeals is an intermediate appellate body which reviews decisions by the state's trial courts and is, subject to review by the Supreme Court.

Below the level of the Court of Appeals are the:

- **Superior court** - The countywide trial court of primary jurisdiction, its judges are both state and county officers. It handles all matters criminal and civil and often acts as an appellate body to review decisions of lower courts.
- **District court** - Operated by the county, and its jurisdiction extends only to that portion of the county which is within its judicial district. It is empowered to consider minor criminal and civil matters and provides the public with judicial recourse which is less expensive and more accessible than the superior court.
- **Municipal court** - Organized under the jurisdiction of the city, and its authority does not reach outside the city limits. It is principally responsible for considering violations of city ordinances.

1.2 County Government

A county is defined as an administrative subdivision of a state and, in the United States, is the next subdivision below the state. A county government is made up of a number of offices and agencies charged with the responsibilities of carrying out the requirements of the State Constitution as they pertain to taxation, licensing, judicial, police, and essential services to the public.

The state of Washington has 39 counties. A county's system of government follows the standard form of county government, except those counties that have adopted through a public vote to operate under the "Home Rule" charter form of county government. The major difference involves greater flexibility in the structuring of the local government through use of a charter. Home Rule Charter counties are allowed to pass ordinances and

resolutions on matters not addressed by the Washington Constitution, while counties not under such a system must rely on the Legislature to enact such matters.

Standard Form of County Government (non-charter)

- Controlled by state laws [Chapter 36.32 RCW](#)
- 32 counties use this form of government
- County legislative authority is 3 to 5 elected county commissioners
- County legislative authority may appoint a county administrator or manager

Home Rule Charter Form of County Government

- Article XI Section 4 of the Washington State Constitution permits a county to establish a "Home Rule" charter. The charter permits flexibility in the form of local government.
- 7 counties (Clallam, Clark, King, Pierce, San Juan, Snohomish, and Whatcom)
- According to the charter, county officials may be elected or appointed, and the positions of elected officials may be partisan or non-partisan.
- Based on each county's charter, the county legislative authority includes the elected county council (currently 3-9 members) and may include the elected county executive in some counties. Clallam County is a charter county with three county commissioners.
- Most charter counties without an elected county executive appoint a county administrator or manager.

Generally within a county, "offices" are headed by elected officials, while "agencies" or "departments" are usually a branch of an elected office, most often under the jurisdiction of the county legislative authority.

More information about county government is available through the following organizations:

[Washington Association of County Officials \(WACO\)](#)

[Washington State Association of Counties \(WSAC\)](#)

[Municipal Research and Services Center \(MRSC\)](#)

The following sections summarize the structure and duties of each elected county office.

1.3 County Assessor

The assessor's primary duty is to determine the value of all taxable real and personal property within their jurisdiction for the purpose of equitable distribution of the tax liabilities of property owners for various districts. The amount of taxes to be paid or amount of levy required is determined by the various taxing district officials such as the state of Washington, county and city legislative bodies, school boards, fire district commissioners, junior taxing districts, and even the voting public for special levies.

State law requires the county assessor to revalue real property on an annual basis. The frequency of physical inspection of property must be at least once every six years. Revaluation of properties in the interval years between each physical inspection is accomplished by means of statistical analysis. Any taxpayer that disagrees with the value determined by the assessor has the right to appeal the valuation to the county board of equalization.

In addition to property record inventory and appraisal reports maintained on properties in the counties, the assessor is required to keep numerous other records. A detailed series of maps showing all properties in the county must be maintained. A geographic information system (GIS) and set of aerial survey photos are also a vital part of the mapping system in most counties. Each time a parcel of property is sold or divided, or a new plat is filed, the transaction is shown in the assessor's records. The assessor maintains the assessment roll of the county, listing ownership, description, tax code area, location, and the assessed valuation for all property in the county.

1.3.1 County Assessor – Election or Appointment

The Territorial Assembly in 1854 created the office of county assessor. Some counties abolished the office in 1925, then the state Legislature restored it to all counties in 1937. The assessor is not a constitutional office. In the state of Washington, all assessors are elected with one variation. In Pierce County, the elected positions of assessor and treasurer is combined. The Pierce County Assessor-Treasurer oversees one office that conducts all assessor and treasurer functions.

In "Home Rule" counties, an assessor could be elected or appointed, partisan or nonpartisan. A county could have prerequisites for a position even if it is an elected position (like the prerequisite that a person must pass the state bar exam to run for prosecuting attorney). A county could also combine offices (as in the case of Pierce County) with a Home Rule charter.

In all 39 counties, the assessor (assessor-treasurer in Pierce County) is elected for a four-year term. The four-year terms are as follows:

33 Counties:	January 1, 2019, 2023, 2027 etc.
King, Snohomish, and Whatcom Counties:	January 1, 2020, 2024, 2028 etc.
Pierce County:	January 1, 2021, 2025, 2029 etc.
Clallam and San Juan Counties:	January 1, 2019, 2023, 2027 etc.

For information on an appointment to fill a term following a vacancy in office, refer to [RCW 36.16.110](#) and [RCW 36.16.115](#). Refer to Chapter 42.12 RCW concerning vacancies caused by death or disqualification.

The central committee of the political party of the vacated position will submit three names of candidates to the county commissioners (in the 32 counties without Home Rule) and the county commissioners will then appoint the new assessor. If the appointee does not run for office at the next general election or does not win the election, they are immediately replaced by the winner. Note: Home Rule counties may have some revisions of the procedure noted above.

1.3.2 County Assessor – Oath of Office and Bonding

The following are references to oath of office for assessor (county elected officials) in the Revised Code of Washington and State Constitution:

RCW 36.16.040	Oath of Office.
RCW 36.16.050	Official Bonds.
RCW 36.16.060	Place of Filing Oaths and Bonds.
Chapter 5.28 RCW	Oaths and Affirmations.
RCW 5.28.010	Who May Administer.
State Constitution, Art. I, Sec. 6	Oaths – Mode of Administering.

1.3.3 County Assessor – Public Disclosure

RCW 42.17A.001	Definitions.
RCW 42.56	Public Records Act
RCW 84.08.210	Confidentiality and privilege of tax information – Exceptions – Penalty.
RCW 84.40.020	Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
RCW 84.40.340	Verification by assessor of any list, statement, or schedule – Confidentiality, penalty. Access to public records

Other References

AGO 1975, No. 15	Offices and officers – State – Department of Motor Vehicles – Public records – Access to lists of individuals under Initiative No. 276.
AGLO 1975, No. 38	Initiative No. 276 – Public records – Access to lists of individuals.
AGLO 1977, No. 21	Offices and officers – County – Assessor – Taxation – Property – Public Records – Access to comparable leases.
AGLO 1979, No. 16	Districts – Fire protection – Public meetings – Procedure for calling special meetings of fire protection district commissioners.
AGLO 1979, No. 18	(Withdrawing AGLO 1979 No. 16). Districts – Fire protection – Public meetings – Procedure for calling special meeting of fire protection district commissioners.
AGO 1980, No. 1	Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls.
AGO 1983, No. 9	Districts – Public utility – Records – Access to certain records of public utility districts under state public disclosure law.
AGO 1986, No. 7	Public records - statutes - taxation
AGO 1991, No. 5	Public records - open public meetings act - corporations - small business export finance assistance center
AGO 1991, No. 6	Public records - initiative no. 276
AGO 1998, No. 2	Public disclosure law – Authority of public agencies to allow inspection and copying of lists of individuals.

AGO 2000, No. 3	Public disclosure law - public records - conservation districts
AGO 2002, No. 2	Counties - cities - port districts - state agencies - public disclosure act - public records
AGO 2005, No. 4	Public disclosure law - public disclosure commission - counties - cities and towns
AGO 2006, No. 6	OPEN PUBLIC MEETINGS ACT – CITIES AND TOWNS – COUNTIES – Applicability of Open Public Meetings Act when a quorum of the members of a governing body are present at a meeting not called by that body.
AGO 2010, No. 9	OPEN PUBLIC MEETINGS ACT—Meetings Of Committee Attended By Other Members Of Governing Body
AGO 2017, No. 5	OPEN PUBLIC MEETINGS ACT—PUBLIC MEETINGS—CONFIDENTIALITY—ETHICS—MUNICIPALITIES—CRIMES—Whether Information Learned In An Executive Session Is Confidential
AGO 2019, No. 3	REAL ESTATE—PUBLIC RECORDS—PROPERTY—NAMES—Listings Of Taxable Property As Lists Of Names Of Individuals Requested For A Commercial Purpose

1.3.4 County Assessor – Budget

The due dates for submitting annual budgets (for the 32 non-Home Rule counties)*:

To county auditor:	Second Monday in August	(RCW 36.40.010)
To county commissioners:	First Tuesday in September	(RCW 36.40.050)
Final budget due:	First Monday in December	(RCW 36.40.080) and (RCW 36.40.071)

****Home Rule counties may have similar or different due dates.***

[RCW 84.41.050](#) states that each county assessor shall make adequate provision in budgets to effect countywide revaluation as directed. In passing the budgets submitted by the assessors, the boards of county commissioners shall authorize and levy amounts which in the judgment of the board will suffice to carry out the direction of this chapter. (Also see [RCW 84.41.060](#) – Assistance by department of revenue at request of assessor; [RCW 84.41.070](#) – Finding of unsatisfactory progress – Notice – Duty of county legislative authority; and [RCW 84.41.080](#) – Contracts for special assistance.)

The Washington State Auditor is required by state law to issue accounting and reporting requirements for local governments. Most counties in the state of Washington use a budget/accounting system known as BARS (Budgeting, Accounting and Reporting System). To review the entire BARS manual, see your county auditor or website of the [Washington State Auditor](#).

In many counties, the legislative body (commissioners or council) requires a written narrative with the budget request. It is often helpful to review prior successful budget request. It is also helpful to spend some time with your county auditor to review the budget process early in the year.

There are three methods of presenting a budget:

1. Written outlines.
2. Written narratives.

3. Oral presentations at public hearings or finance committee hearings, or before the county commissioners or county council.

Supporting documentation could include letters from other assessors, letters from the Department of Revenue, written or oral support from your local taxing districts, etc.

Methods of illustrating your budget might include:

- Cost per parcel.
- Cost per population.
- Number of parcels per staff member.
- Number of population per staff member.

If your employees belong to a union, review the union contract from beginning to end. In most cases, you may have little control over the salary or benefit levels from one year to the next. Your budget will determine the level of service your office will have for the following year. Remind the county commissioners or county council that the assessor can obtain new revenue (through new construction) and that the assessor's office is one of the few mandated offices in the courthouse. The Department of Revenue report, [A Comparison of County Assessor Statistics](#) includes various workload metrics and budget information for all assessors’ offices in the state.

The following is an example of the BARS Chart of Accounts used by counties.

CLASSIFICATION OF EXPENDITURES BY OBJECT	
Definitions	
00	Reclassifications and Cost Allocations Depreciation, Amortization, and Depletion Expense Bad Debt Expense Inventory Write-Offs Reallocated Costs (Debit and Credit) Other Cost Reclassifications (Debit and Credit)
10	Salaries and Wages
20	Personnel Benefits Pension and Disability Payments
30	Supplies Office and Operating Supplies Fuel Consumed Power/Water/Gas Purchased for Resale Supplies Purchased for Inventory or Resale Small Tools and Minor Equipment
40	Services Professional Services Communication Travel Advertising Operating Rentals and Leases Insurance Utility Services

Repairs and Maintenance

Miscellaneous

50 Intergovernmental Services and Other Interfund Payments

Intergovernmental Professional Services

Intergovernmental Payments from Federal, State, or Local Funds

External Taxes and Operating Assessments

Interfund Taxes and Operating Assessments

Interfund Subsidies

60 Capital Outlays

Land and Land Improvements

Buildings and Structures

Other Improvements

Machinery and Equipment

Construction of Capital Assets

Capital Leases

70 Debt Service: Principal

General Obligation Bonds

Revenue Bonds

Special Assessment Bonds

Revenue Warrants

Capital Leases & Installment Purchases

Anticipation Notes/Warrants

Other Notes

Intergovernmental Loans

Other Debt

80 Debt Service: Interest and Related Costs

Interest on Short-term External Debt

Interest on Interfund Debt

Interest on Long-term External Debt

Debt Issue Costs

Debt Registration Costs

Other Interest and Debt Service Costs

90 Interfund Payments for Services

- Professional Services
- Communications
- Supplies
- Capital Outlays
- Operating Rentals and Leases
- Insurance Services
- Repairs and Maintenance
- Other Services and Charges

1.3.5 County Assessor – Assessor’s Deputies/Appraisers

RCW 36.16.070	Deputies and employees.
RCW 36.21.011	Appointment of deputies and assistants – Engaging expert appraisers – Employment and classification plans for appraisers.
RCW 36.21.015	Qualifications for persons assessing real property – Examination – Examination waiver – Continuing education requirement.
WAC 458-10-010	Accreditation of real property appraisers – Implementation – Definitions.
WAC 458-10-020	Application for accreditation.
WAC 458-10-030	Accreditation examination – Prerequisites – Waiver or exemption – Reexamination.
WAC 458-10-040	Accreditation certificate.
WAC 458-10-050	Continuing education requirements – Appraisal practice and ethics.
WAC 458-10-060	Standards of practice.
WAC 458-10-070	Denial, suspension, or revocation of accreditation.

1.3.6 County Assessor – Appointment of Deputy

APPOINTMENT OF DEPUTY

STATE OF WASHINGTON,)
) ss. _____ Office
County of)

I, _____, of _____ County, Washington, reposing special confidence in _____ do hereby constitute and appoint him or her Deputy _____ of _____ County, Washington, until _____, 20____, after which date said appointment shall cease and be null and void.

IN TESTIMONY WHEREOF, I have hereunto set my hand
_____, 20____.

_____ of County and State aforesaid.

STATE OF WASHINGTON,)
) ss.
County of _____)

I, _____, being first duly sworn, upon oath do depose and say that I will support the Constitution of the United States and the laws of the State of Washington, and faithfully discharge and perform the duties of Deputy _____ of _____ County, Washington, according to the best of my ability. So help me God.

Subscribed and sworn to before me _____, 20____.

1.4 Other Elected Officials

County Auditor

The duties and responsibilities of the county auditor cover a large and varied field. These duties each require skill and know-how in many different areas so that the office can be run efficiently and effectively. The major duties of the auditor are as follows:

Recording - Documents recorded by the auditor include, but are not limited to, deeds, real estate contracts, liens, and other written instruments which are required by law to be filed in the county. The records become public upon filing and are indexed accordingly.

Auditing - The county auditor must audit all bills approved for payment by the county legislative authority before warrants are issued. It must be confirmed that charges are legitimate and ascertained that there are adequate funds to cover the payments in the proper departmental budgets.

Licensing - As an agent of the Washington State Department of Licensing, the auditor is responsible for vehicle licensing and title transfers, watercraft titling and registration, and issuing marriage licenses as well as other types of licenses. As an agent for the Department of Revenue, the auditor collects sales tax on the transfer of vehicles between individuals.

The auditor also serves as the ex-officio supervisor of all elections and is the chief registrar of voters within the county.

County Clerk

The county clerk is one of several independent, elected officials provided by the Washington State Constitution, with specific and special duties assigned by statute and by local and state court rules. The position of county clerk is best characterized as the administrative and financial officer of the Superior Court. The purpose of the office of county clerk is to ensure the separation of powers among the three branches of government by preserving the integrity of the judiciary. This is accomplished in the following ways:

1. By being independent of the judicial branch of government, the clerk protects the judiciary from the appearance of impropriety or unfairness in the setting of cases, selection of jurors, implementation of orders, or investment of funds.
2. The clerk is located in the executive branch of government and provides the avenue for external oversight of the judiciary without legislative or executive branch interference with its actions, integrity, or independence.
3. As an independent elected official, the clerk preserves for the public unfettered access to a fair, accurate, and independently established record of the opinions, decisions, and judgments of the court.

Specific functions of the county clerk include:

- **Administrator of the Court Records and Exhibits:** All documents presented in a superior court cause of action must be received and processed by the clerk. The processing of court documents involves record classification, assignment of cause number, computerized docketing, and manual filing of hard copy records. Records must be maintained, retained, and purged in accordance with statutory time constraints and required archival standards.
- **Financial Officer for the Courts:** As the court's agent, the clerk collects statutory fees, fines, trust funds, and support funds; maintains a trust account for monies received; establishes an accounting system for receipting and disbursing monies ordered by the court; and provides an investment plan for monies held.
- **Quasi-judicial Officer:** For the issuance of writs, subpoenas, and other court-related orders, the clerk serves a quasi-judicial function (to exercise discretion of judicial nature). Duties include reviewing court documents for possible judicial or attorney errors, performing acts required by law, issuing letters of testamentary; warrants (civil and criminal), and writs of execution, garnishment, attachments, restitution, and orders of sale.
- **Ex Officio Clerk of the Court:** Under the constitution of the State of Washington, the clerk has the title of "Ex Officio Clerk of the Court." This requires the clerk's presence at all court sessions for the purpose of receiving and recording court documents and exhibits, and to establish an independent record of court proceedings.
- **Justice System Administrator:** In this role, the clerk identifies and articulates the changing needs of the court record processing, storage, retrieval, and disposal of documents, records, and exhibits, and the collection, accounting, and investment of court monies to ensure that the interests of the public and the county are secured.
- **Departmental Administrator:** As the administrator of a county department, the clerk has the responsibility to establish office policies, budgets, and procedures in accordance with the established guidelines and policies of the Board of County Commissioners.

Accuracy and efficiency are critical to the clerk's office, as even the slightest error or omission in indexing, posting, filing, preparation of writs or disbursements of funds affects the life or property of members of the public and makes the clerk personally liable for damages and subject to monetary fines.

County Legislative Authority

Standard County Government

In 33 of Washington State's 39 counties, the board of county commissioners is the county's legislative body (including Clallam, a Home Rule County). The commissioners serve as the chief administrators for several important county operations and have some quasi-judicial duties.

The county commissioners' primary duty is to levy the taxes to operate the county and to adopt a balanced budget for each calendar year. The commissioners fix the budget amount for each department within the county, but variances and increases can be permitted during the year if extraordinary circumstances can be shown. Other elected officials in the county are responsible for their own adopted budget, and the commissioners themselves are responsible for the operation of budgets under the control of appointed department heads.

Also within their legislative capacity, the commissioners are responsible for adopting, amending, and repealing all county ordinances which are essentially the laws of the county.

As administrators, the commissioners are responsible for the public roads and public works programs, public health services, planning and zoning of unincorporated areas, emergency services or civil defense programs, county park and recreation system, and other services and programs which are clearly not the responsibility of another elected county official.

In their judicial capacity, the commissioners are often called upon as the first level of appeal to sit in judgment of decisions made by other county officials.

Home Rule Charter County

In six of the seven counties (Clark, King, Pierce, San Juan, Snohomish and Whatcom), a county council is the legislative body, made possible by Home Rule Charter. The seventh, Clallam County, has also adopted a charter but retains the three-member board of commissioners. King, Pierce, Snohomish, and Whatcom counties have an elected County Executive that may or may not have legislative authority functions. Refer to the specific county's charter for more information about the county's legislative authority, county council, elected county executive, and appointed county executive, administrator, or manager.

County Coroner

Deaths occurring in Washington State must be investigated and certified by a medical-legal officer. This individual is most often the county coroner, usually a nonmedical officer, who retains the services of a qualified pathologist when an autopsy is needed to determine cause of death. In many smaller counties, the prosecuting attorney also serves as the county coroner. Larger counties may have a full-time coroner or medical examiner.

It is also the duty and responsibility of the coroner to locate and notify next of kin, dispose of the deceased person's body, have custody of money and property found on the body of the deceased, and prepare reports to governmental agencies. While not a common occurrence, the county coroner is authorized by law to serve as county sheriff under certain circumstances. The coroner may also serve subpoenas on the sheriff or sheriff's deputies.

County Prosecuting Attorney

The county prosecuting attorney has major responsibilities, such as a legal advisor, a prosecutor of criminal matters, a representative of the county in civil cases, and in smaller counties, ex-officio coroner.

State statutes fix the following duties for the prosecuting attorney:

- Be legal advisor to the board of county commissioners, school directors, and other county and precinct officers in all matters relating to their official business.
- Appear for and represent the state, county, and all school districts in all criminal and civil proceedings in which the state or county or any school district in the county may be a party.
- Prosecute all criminal and civil actions in which the state or county may be a party.
- Defend all suits brought against the county; review and approve all cost bills in criminal cases and take care that no useless witness fees and other charges are greater than allowed by law; attend and appear before and give advice to the grand jury when cases are presented for consideration,

make an annual report to the Governor at the end of each year and submit to the State Liquor Control Board a written report of all prosecutions brought under state liquor laws in the county during the year.

- Serve as coroner in certain counties.
- Provide legal guidance on a twenty-four hour basis to law enforcement agencies investigating felonies, which may require advice or assistance in obtaining search warrants or warrants for the arrest of a suspect.

County Sheriff

State statutes provide that the sheriff is the chief executive officer and conservator of the peace of the county. The law assigns certain general duties to the sheriff and these duties are governed by hundreds of statutes and judicial opinions, all intended to protect the individual citizen and safeguard his or her rights. The sheriff's duties include law enforcement, crime prevention, confinement of prisoners, execution of certain civil and legal processes, and in many cases, direct emergency services.

County Treasurer

The county treasurer is the custodian of all funds for the county and governmental subdivisions; receipting and disbursing all funds of the county. The treasurer receives the general property tax collections for cities, schools, and many other units of local government. The office handles special assessment funds, justice court fines, certain state and federal funds allocated to local government, and fees collected in county offices such as those of auditor, clerk, sheriff, and engineer.

Upon receipt of the tax rolls from the county assessor, the treasurer is required to send all property owners a statement on or before March 15 of each year showing all real and personal property taxes due. Although the tax is due and payable on April 30 when the amount payable is \$50 or more, one half may be paid on or before April 30, with the second half due on or before October 31. Upon payment of the property taxes, the treasurer is required to furnish a receipt and credit the payment to the property owner's account. Another tax received by the treasurer is the real estate excise tax. Every conveyance of real property, before recording in the auditor's office, must be presented to the treasurer for payment of the "excise" tax.

It is the treasurer's duty to enforce the state's laws on collection of taxes. Personal property taxes are required to be paid each year, and, if delinquent, the treasurer is directed to seize the property and offer it for public sale to collect the taxes due. Real property taxes may remain delinquent for three years before the treasurer can begin foreclosure action.

The treasurer is responsible for depositing money collected daily in local banks, separating those monies at the end of each month so each unit of government receives its proper proportional share. They must maintain accurate journals and prepare monthly reports, and, upon direction, invest funds not required for immediate expenditure.

1.5 Washington Association of County Assessors

CONSTITUTION AND BYLAWS

of the

WASHINGTON STATE ASSOCIATION OF COUNTY ASSESSORS

(Last amended June 27, 2019 at the Annual Summer Conference)

ARTICLE I: NAME

The name of the association shall be the "WASHINGTON STATE ASSOCIATION OF COUNTY ASSESSORS," hereinafter known as "Association."

MISSION STATEMENT

The Washington State Association of County Assessors is dedicated to "Valuing Washington" with the highest standards of professionalism, using the broadest application of proper appraisal methods, techniques and standards available, in order to assure statewide equalization in the valuation of real and personal property, while maintaining the principle of local control; to provide information to the public so they might acquire a better understanding of the appraisal and assessment process; and to assist with and provide information to the Washington State Legislature, in order to achieve a "Fair and Equitable" ad valorem system.

ARTICLE II: OBJECTS AND PURPOSES

1. The Association shall direct its activities to matters pertaining to the appraisal of real and personal property, and the administration of the property tax system. The Association shall support initiatives intended to educate citizens, industry and governmental officials in regard to the separation between appraisal function, and levying and collection of property tax revenues.
2. The Association reaffirms its policy of requesting the support of the Washington State Department of Revenue (WSDOR), the Washington State Legislature (WSL), and any and all public and governmental bodies interested in the implementation of the statutes that will make possible the practical fulfillment of the provisions of Chapter 84.41 RCW and Article VII, Section 2 of the Washington State Constitution.
3. The Association shall take no action that promotes or condones discrimination in violation of state or federal laws.
4. The Association shall cooperate with the WSDOR in all matters pertaining to uniformity of appraisal methods and procedures, provided they conform to Washington State statutes.
5. The Association shall promote the highest standards of professionalism in statewide appraisal practice, and the broadest application of scientific techniques and standards in such practice; to accomplish these objectives, the Association will:
 - 5.1 Support the Professional Educational Standards established by the International Association of Assessing Officers (IAAO).
 - 5.2 Support and adhere to the Code of Ethics established by the IAAO.

5.3 Support the Standards of Appraisal Practice established by the IAAO.

5.4 Recommend additions and changes to educational programs offered by the WSDOR, and continue to promote and sponsor appraisal schools for assessors and their deputies; the Education Committee shall approve the curriculum.

6. The Association shall support statewide equalization in the valuation of real and personal property for assessment purposes, and work with the WSDOR to achieve this goal.
7. The Association shall support the principle of local control, particularly of areas pertaining to property assessment.
8. The Association shall continuously strive for uniformity of appraisals and ratios within its respective counties and between counties within the state, while never interfering with the methods, procedures or problems of individual assessors in their respective counties, unless requested to do so.
9. The Association shall support efforts to keep procedures and administrative processes relative to assessments simple and cost effective.
10. The Association shall actively promote any and all legislation that enables its members to perform a more efficient job of appraising property and equalizing values.
11. The Association shall promote public understanding of appraisal processes, appraisal and assessment standards, appeal processes and levying authorities.
12. The Association shall develop and maintain effective communications with other associations and organizations on which assessment practices have an impact.
13. The Association shall work constantly for and with the Washington Association of County Officials (WACO) to achieve a better understanding of mutual problems experienced by the Association and other county officials.
14. It is the expressed belief of the charter members of this Association that the Association's meetings remain free from the influence of special interest groups and their representatives.
15. The Association shall continue its affiliation with the IAAO, and urge each assessor to become a member.

ARTICLE III: MEMBERSHIP

1. Each duly elected or appointed Washington assessor is eligible for regular membership.
2. Each regular member shall have one vote in matters relating to Association business.
3. Associate members of the Association shall be any employee of the WSDOR or any deputy assessor.
4. All past member assessors shall be honorary members, with the privilege of the floor at regular meetings, but shall not vote on Association business.

ARTICLE IV: DUES

Association dues of regular members shall be determined by vote of the Association at any general membership meeting or at a special meeting called for that purpose. Each regular member shall be charged annual dues as specified by the membership, to be paid no later than February 15 of each year. The Secretary-Treasurer shall mail notices of dues payable no later than January 1 of each year. No dues shall be charged to associate members.

ARTICLE V: GOVERNMENT

1. The government of the Association shall be vested in the membership thereof, except as otherwise provided in these bylaws.
2. Only regular members shall be qualified, except as otherwise provided, to hold office, vote or otherwise participate in the government of the Association; provided, however, that associate members shall have the privilege of the floor.
3. The Executive Board shall have control and management of the property and finances of the Association, and shall set the policy of the Association between conferences.
4. No proxy shall be voted nor any ballots cast, except in person by a regular member; if a regular member is not present, such member may, upon notice to the President, appoint an Association member from his or her office to cast a ballot for the county.
5. Association members may serve on regular committees with the consent of their assessor.

ARTICLE VI: DISTRICT ORGANIZATION

1. The Association shall be divided into four districts as follows:

Western District	Puget Sound District	Southeastern District	Northeastern District
Clallam County	Island County	Adams County	Chelan County
Clark County	King County	Asotin County	Douglas County
Cowlitz County	Kitsap County	Benton County	Ferry County
Grays Harbor County	Pierce County	Columbia County	Grant County
Jefferson County	San Juan County	Franklin County	Kittitas County
Lewis County	Skagit County	Garfield Count	Lincoln County
Mason County	Snohomish County	Klickitat County	Okanogan County
Pacific County	Thurston County	Walla Walla County	Pend Oreille County
Skamania County	Whatcom County	Whitman County	Spokane County
Wahkiakum County		Yakima County	Stevens County

2. These districts shall have the authority to set their own meeting schedules and elect officers. Copies of all meeting minutes shall be filed with the President of the Association who shall be notified of all district meetings prior to the meeting being held.
3. The districts shall abide by the constitution and bylaws of the Association, and shall not adopt any policy contrary to that of the Association.

ARTICLE VII: OFFICERS

1. The officers of the Association shall be President, Vice President, Secretary-Treasurer, Immediate Past President, WACO representative, Legislative Committee Chair (non-voting), and the chairpersons of the four districts.
2. The officers shall constitute the Executive Board.
3. A quorum shall consist of five members of the Executive Board.
4. The President, Vice President and Secretary-Treasurer shall perform the duties ascribed to these offices, and shall be ex-officio members of all committees.
5. The Immediate Past President shall perform such duties as the Executive Board assigns and shall sit on the Board in an ex-officio capacity and shall have the power to vote.
6. President: The President shall be the principal executive officer of the Association, and shall preside at all general membership and special meetings and all Executive Board meetings. The President shall perform such other functions and duties as may from time to time be prescribed by the Executive Board. The President shall also work with the annual summer conference host(s) on programs, meetings and education for the annual summer conferences and shall officiate at said conferences.
 - 6.1 The President may attend the IAAO Annual Conference to represent WSACA, or designate another board member to attend.
7. Vice President: The Vice President shall assist the President and, in the absence of the President, the Vice President shall exercise the rights, duties and privileges of the President.
8. Secretary-Treasurer: The Secretary-Treasurer shall be responsible for the meeting minutes of the Executive Board, all notices required by these bylaws or by order of the Executive Board, and a record of actions taken at all official meetings. The Secretary-Treasurer shall be the custodian of the Association's funds, and shall have the authority to expend such funds with the authorization of the Executive Board. The Secretary-Treasurer shall keep the financial records of the Association, and shall report the status of all financial accounts at the general membership meetings. The Secretary-Treasurer shall produce the financial records on demand by any member of the Executive Board.
9. District Chairs: The district chairs shall be elected by the members of the respective districts. The district chairs shall preside at district meetings held at least once per year and shall serve as members of the Executive Board.
10. In the event any of these offices or the position of the Association's representative to the Board of Trustees of WACO is vacated, a majority of the Executive Board may fill the vacancy at its next regular meeting, subject to the approval of the Association. Should a vacancy occur of any of the district chairpersons, such vacancy shall be filled by the district at its next regular or special meeting.

11. Terms of Office: All terms of office shall be for one year without salary, and shall commence after election at the annual legislative conference. The duration of terms continue until their elected successors hold office. Resignations shall become effective upon notice to the Executive Board.

ARTICLE VIII: NOMINATIONS AND ELECTIONS

1. The President shall appoint a Nominating Committee to consist of five regular members, not less than ninety (90) days prior to the Association's annual legislative conference (normally held in January or February).
2. The Nominating Committee shall be the four district chairpersons of the Association and the Immediate Past President. The President shall, at the time of appointment, designate the chairperson of the committee.
3. The Nominating Committee shall meet, not less than sixty (60) days prior to the annual legislative conference, for the purpose of nominating a slate of candidates for the Association offices in the following manner:
 - 3.1. For the office of President, the committee may nominate the present Vice President and at least one other candidate.
 - 3.2. For the office of Vice President, the committee may nominate the present Secretary-Treasurer and at least one other candidate.
 - 3.3. For the office of Secretary-Treasurer, the committee shall nominate at least two candidates. If three candidates are nominated on the first ballot, and if one receives a 50 percent margin on the first ballot, then that candidate receiving a 50 percent margin shall be considered elected to the position of Secretary-Treasurer. If no one receives a 50 percent margin, then the top two candidates in total vote tally will proceed to a final election ballot. No assessor may serve more than two consecutive terms in any of the above-mentioned offices.
 - 3.4. In odd-numbered years, the committee shall nominate at least two candidates, each of whom must be a regular member, for a two-year term as the Association's representative on the Board of Trustees of WACO.
 - 3.5. These nominations shall be made a part of the committee chairperson's report to the annual legislative conference, whereupon the office shall be filled by a vote of the membership.
4. The districts shall certify to the Association at its annual legislative conference the names of their newly-elected district chairs who shall take office at the same time as the President, Vice President and Secretary-Treasurer.

ARTICLE IX: EXECUTIVE BOARD

1. The affairs of the Association shall be under the direction of an Executive Board consisting of the officers, district chairs, legislative committee chair and immediate past president of the Association. In the event the immediate past president is unavailable to serve, the position shall be held by the immediate predecessor. If this person is also unavailable, the current President shall appoint a past president to serve.

2. The Executive Board shall transact such business throughout the year, as the Association shall designate at its general membership and special meetings, and shall make decisions on all emergencies that shall arise between such meetings.
3. The duties of the Executive Board shall include:
 - 3.1. Consulting with the Assistant Director of Property Tax on matters pertaining to the functions of the assessor's office.
 - 3.2. Cooperating with the executive and legislative branches of state government concerning the development of property tax laws.
 - 3.3. Causing an annual review, plus any additional audits as necessary, to be conducted of Association funds and financial records. The Secretary-Treasurer shall report the findings to the Executive Board.
 - 3.4. Initiating and executing actions to fulfill the projects and purposes of the Association.
 - 3.5. Reviewing and approving all contracts involving the Association.
4. Vacancies: If any member of the Executive Board should leave the position of county assessor for any reason, the board position shall be declared vacant. If the vacated office is that of President, Vice President or Secretary-Treasurer, the Executive Board shall, by majority vote, appoint an eligible assessor to fill such vacancy. If the vacated office is that of district chair, the district shall appoint an assessor from the district to fill the vacancy. All appointees shall continue in office until the next election of Association officers for that office.

ARTICLE X: FINANCE

1. The funds of the Association shall not be expended, nor any financial obligations of the Association be incurred, without the approval of the Executive Board.
2. The funds of the Association shall be deposited in a bank or other insured financial institution immediately upon receipt thereof, and shall not be withdrawn except by signature of the Secretary-Treasurer; if the Secretary-Treasurer should become incapacitated, the Executive Board is given the authority to appoint an acting Secretary-Treasurer.
3. The Secretary-Treasurer shall keep the records of the Association as to account for (under classified headings) the amounts received and expended in any month or year, and maintain a record of receipted bills.
4. The Secretary-Treasurer, immediately upon election of a successor, shall turn over to his or her successor all monies, records and materials pertaining to the Association.
5. All funds in excess of \$10,000 shall be deposited in a savings account; the funds shall not be withdrawn without the approval of the President, and by signature of the Secretary-Treasurer and the Executive Director of WACO.

ARTICLE XI: MEETINGS

1. Executive Board Meetings

- 1.1. The Executive Board shall meet at the call of the President at least three times during each calendar year. If required, additional meetings may be called by the President or by any two members of the Board; five members shall constitute a quorum.

2. General Membership Meetings

- 2.1. There shall be an annual summer conference (normally held in June) of the Association. Such conference shall be held, to the extent possible, in accordance with the provision of RCW 84.08.190, and the President shall cause notice to be given to all regular members at least two weeks in advance of the conference.
- 2.2. At each annual summer conference, the regular members shall select the site of the conference which will be held two years following the year in which such selection is made.
- 2.3. The Association shall have an annual legislative conference for the purpose of electing officers and conducting other affairs of the Association.

3. Special Meetings

- 3.1. Special meetings of the Association may be called by the President, or by a majority vote of the executive officers.

4. Voting by Proxy

- 4.1. An assessor member who is unable to attend a meeting may designate a proxy in writing.

5. Voting

- 5.1. Each assessor member is entitled to one vote.

6. Notice of Meetings

- 6.1. Upon direction from the Executive Board, the Secretary-Treasurer is responsible for written notice to all member assessors of the date, time and place of all general membership meetings. Notice of the annual legislative conference shall be given at least thirty (30) days prior to the meeting. Notice of special meetings shall be given at least ten (10) days prior to the meeting.

7. All meetings of the Association shall be open to the public; however, the Association may at any meeting resolve itself into executive session by a majority vote of the regular members.
8. All records of the Association shall be open to inspection and copying pursuant to Chapter 42.17 RCW.
9. During any annual or special meeting, those qualified members attending shall constitute a quorum, and any action taken will be legal and binding upon the Association if approved by a simple majority; a two-week notice is required.

ARTICLE XII: COMMITTEES

1. The establishment of committees, other than the standing committees, shall be at the discretion of the President who shall also appoint committee chairs. Committee membership shall be open to all regular members.

2. The duration of appointments to committees shall be for the same period as that for the Association's officers; when deemed advisable, the Executive Board may authorize the appointment of any committee for a longer period of time.
3. Standing Committees shall be as follows:
 - 3.1 Education Committee
 - 3.1.1 In order to coordinate the Association's in-service training program (designed for the purpose of providing well-qualified appraisal personnel), eight regular or associate members shall be appointed by the President to an Education Committee. There may also be a member who is a designee of the IAAO Chapters in Washington State.
 - 3.1.2 The President shall appoint an Education Committee chair to serve as chairperson over the Education Committee. The Education Chair will serve a three-year term; at the end of that term, the President of the Association may ask the chairperson if he or she would desire to serve an additional term.
 - 3.1.3 Except for the initial terms, which shall be staggered so that at least two positions on the Education Committee will expire each year, the members on the committee will serve three-year terms. Each expiring term shall terminate on the date the President is installed at the Association's annual legislative conference. The President may ask each Education Committee member, who is at the end of their three-year term, if he or she would desire to serve an additional three-year term.
 - 3.1.4 The President shall make any necessary Education Committee appointments within thirty (30) days following his or her election at the Association's annual summer conference. The President shall fill vacancies occurring during a term within sixty (60) days, and such appointments shall be only for the balance of the unexpired term. If the President refuses or neglects to make the appointment within the time required, the Executive Board shall make the appointment.
 - 3.1.5 All school instructors shall be appointed and serve at the discretion of the Education Committee, and shall be either a regular member, an associate member or other specially-qualified person selected by the committee.
 - 3.1.6 The Education Committee is granted authority to establish registration fees and other necessary school charges, and shall approve a custodian of all such funds. The Education Committee shall be responsible for the agenda, supervision and selection of educational courses and materials used in the schools, and approval of scholarship funds awarded to employees of assessor's offices (subject to Executive Board approval).
 - 3.1.7 The Education Committee, in approving training programs, will plan and review curriculum to assist in meeting the requirements of Chapter 36.21.015 RCW, which establishes the qualifications for persons assessing property.
 - 3.1.8 The Education Chair may attend the IAAO annual conference to represent WSACA education committee and IAAO education in Washington State.

3.2 Legislative Committee

The Legislative Committee shall be responsible for the review and determination of the Association's position on pending legislation that affects property valuation and assessment, as

well as working with the Association to draft new legislation to propose to the WSL. It shall also provide guidance and direction for WACO staff in lobbying efforts. At least every other week during the legislative session, the committee shall cause a report to be issued to the general membership on legislative matters of interest to the Association.

3.3 Nominating Committee

Not less than ninety (90) days prior to the Association's annual legislative conference, the President shall appoint a Nominating Committee to consist of five regular members. The committee shall be the four district chairpersons of the Association and the immediate past president. The President shall also designate the chairperson of the committee at the time of appointment. The committee shall meet not less than sixty (60) days prior to the annual legislative conference for the purpose of nominating a slate of candidates for the Association offices; nominations may be made from the floor.

3.4 Resolutions Committee

The President shall appoint a Resolutions Committee composed of at least four members, one of which shall be the Legislative Committee Chair. (See Article XIV)

4. Special committees shall consist of Administration, Assessment Standards, Open Space, Timber, Computer Technology, Cadastre, Exemptions and others as needed. Special committees are appointed by the President of the Association, and may be dismissed by the President of the Association.

ARTICLE XIII: PUBLICITY

1. The statewide publicity of this Association shall be released, from time to time, by the Executive Director of WACO, with the approval of the officers of this Association.

ARTICLE XIV: RESOLUTIONS

1. Resolutions shall be submitted to the Resolutions Committee no later than twenty (20) days prior to the annual legislative conference and the annual summer conference, or seven days prior to any special meeting.
2. The Resolutions Committee is authorized to reject resolutions submitted on issues not relevant to the general membership or not within the stated purposes of the Association.
3. Resolutions shall be introduced by the Resolutions Committee to the general membership by being read into the record. District chairs shall be charged with leading discussion on the resolutions during district meetings.
4. Resolutions involving future legislative activity should be presented at the annual summer conference. A legislative resolution to be passed shall require an affirmative majority vote by the quorum upon second reading. At the discretion of the President, the second reading may consist of a roll call vote.
5. The question of whether a resolution is legislative or not will be determined by a majority vote of the Resolutions Committee.
6. Resolutions may be accepted from the floor upon a majority vote of the regular members present at

the first reading of resolutions.

ARTICLE XV: ORDER OF BUSINESS

The latest edition of *Robert's Rules of Order Newly Revised* shall govern all deliberations during meetings of the Association and its committees, unless otherwise provided in these bylaws.

ARTICLE XVI: AMENDMENTS TO BYLAWS

1. Any regular member of the Executive Board may make proposed amendments to WSACA's bylaws. Any amendments to these bylaws must be approved by a majority affirmative vote of regular members. The Secretary-Treasurer will send a written and/or electronic notice of any proposed amendments to all county assessors at least fourteen (14) days prior to any meeting, at which a vote on the bylaws will be taken.
2. A copy of these bylaws shall be mailed and/or electronically delivered by the Secretary-Treasurer to each newly elected or appointed county assessor shortly after the new official assumes office.

WASHINGTON ASSOCIATION OF COUNTY ASSESSORS – STANDING RULES:

1. All vendors wanting to display any message or promotion at any WSACA meeting must pay full registration for each person associated with their display. All arrangements for location and equipment needed with displays are the responsibility of the vendor in conjunction with the motel or building manager.
2. Any vendor or association, wanting either a hospitality room or to host a function, cannot be denied that function; WSACA will not publicize the event in any of the Association's agendas. However, the vendor or association hosting the function may distribute or have available their own announcements of the event.
3. Sponsors for an activity, such as a boat trip or golf tournament, will only be allowed by a vendor that does not have a potential vested interest in a concern or an issue relating to an assessed value.
4. Small donated items (typically with a company logo) that are included with registration packages, raffled off or given as prizes are allowed, as long as the item or items are not of excessive value.
5. In the event a decision needs to be reached concerning a vendor or any association participating in a conference, the event chairperson and the WSACA President will confer and make a final decision concerning the propriety of the participation.

1.6 Washington Association of County Officials

During the 1953 Annual Convention of the Washington State Association of Auditors and Treasurers, a resolution was adopted to create an association of elected county officials. The purpose of this organization is "to promote more uniform procedure in respective county offices in order to better serve the public". The association began its early stages of development in 1954 with all elected officials extended an invitation to join through their respective associations.

By January of 1955, county officials drafted a formation bill for presentation to the Legislature. This organization bill did not pass in 1955; nor did it pass in 1956, 1957 or 1958. Still not discouraged, determined county officials continued their efforts, redrafted the bill, and ultimately won passage in the 1959 legislative session. Actual commencement of the Washington State Association of Elected County Officials' operations began March 1, 1960, in Olympia.

Many things have changed over the years, but the main objective of the [Washington Association of County Officials](#) (WACO) is still clear: ***Working to improve county government through better service to all taxpayers.***

CONSTITUTION AND BYLAWS
of the WASHINGTON STATE ASSOCIATION of COUNTY OFFICIALS

206 10th Avenue SE Olympia, Washington 98501
Originally adopted in King County on November 17, 1959.
Current as amended October 2, 2019, in Pierce County.

ARTICLE I – Name and Purpose

Section 1.1. The operating name of this organization shall be the Washington Association of County Officials (WACO), herein referred to as “the Association.” The legal corporate name of this Association is the Washington State Association of County Officials.

Section 1.2. The purpose of the Association is to support, as described in Article II of the Articles of Incorporation, each county official as he/she executes the constitutional and statutory duties and responsibilities of his/her office. The Board of Trustees shall be responsible for establishing a strategic plan to further identify the Association’s support of county officials. The Board of Trustees shall be responsible for updating the strategic plan, as necessary.

ARTICLE II – Membership

Section 2.1. The membership of the Association shall consist of the following county elected and/or appointed officials:

- Assessor,
- Auditor,
- Clerk,
- Coroner/Medical Examiner,
- Prosecuting Attorney,
- Sheriff, and
- Treasurer

The Board of Trustees shall be responsible for establishing criteria to maintain membership in good standing.

Section 2.2. In the event that a county shall have officials with similar responsibilities but with other titles or designations than those listed in Section 2.1 of this Article, then those officers, whether elected or appointed, shall be members in the Association.

Section 2.3. In case of any question of eligibility for membership or question of good standing, the Board of Trustees shall have the authority to determine the eligibility or standing.

ARTICLE III – Government

Section 3.1. The governing authority of the Association shall be vested in the membership thereof, except as otherwise provided herein.

Section 3.2. The control and management of the property, finances, and general supervision of all of the affairs of the Association shall be under the supervision of the Board of Trustees answerable to the membership. The Board of Trustees shall be comprised of:

- (a) President,
- (b) Vice-President,
- (c) Second Vice-President,
- (d) Secretary-Treasurer,
- (e) Trustees, one for each affiliate group identified in Article IV, Section 4.2 of these Bylaws,
- (f) Trustees-At-Large, one for each county category defined in Article IV, Section 4.1 of these Bylaws, and
- (g) the two most recent Past Presidents.

Section 3.3. No loans shall be made by the corporation to any Trustee or Officer.

ARTICLE IV – Terms of Office

Section 4.1. Six Trustees-at-Large shall be elected from each county category listed below:

- (a) I – Counties with population above 1,000,000;
- (b) II – Counties with population 500,001 through 1,000,000;
- (c) III – Counties with population 100,001 through 500,000;
- (d) IV – Counties with population 50,001 through 100,000;
- (e) V – Counties with population 20,000 through 50,000;
- (f) VI – Counties with population less than 20,000.

Each county's designation to a county category is determined by the most recent population estimate by the state Office of Financial Management.

The terms of office for the six Trustees-at-large shall be for two years and start on the date of their election to the Board of Trustees and continue until their successors have been elected or appointed. Trustees-at-Large representing counties in categories II, IV, and VI shall be elected in odd numbered years; Trustees-at-Large representing counties in categories I, III, and V shall be elected in even numbered years.

Section 4.2. Trustees. The Association recognizes the following affiliate groups:

- (a) The Washington State Association of County Assessors;
- (b) The Washington State Association of County Auditors;
- (c) The Washington State Association of County Clerks;
- (d) The Washington Association of Coroners and Medical Examiners;
- (e) The Washington Association of Prosecuting Attorneys;
- (f) The Washington State Sheriffs' Association; and
- (g) The Washington State Association of County Treasurers.

The Trustees selected to represent these affiliate groups will be elected or appointed in a manner determined by each respective affiliate group.

Section 4.3. Executive Officers.

The Executive Officers shall be:

- (a) President;
- (b) Vice President;
- (c) 2nd Vice-President;
- (d) Secretary/Treasurer; and
- (e) Immediate Past President.

The terms of office for the Executive Officers shall be for one year, starting on the date of the election of those

officers and continuing until their successors have been elected or appointed.

All Executive Officers, Trustees-at-Large and Trustees will serve without compensation except for reimbursement of costs and travel expenses awarded pursuant Article VII, Section 7.2.

Section 4.4. Delegation. If any Executive Officer is absent or unable to act and no other person is authorized to act in such Officer's place by the provisions of these Bylaws, the Board of Trustees may from time-to-time delegate the powers or duties of such Officer to any other officer, Board member, or any other person it may select.

Section 4.5. Removal. The Executive Officers and Trustees-At-Large may be removed at any time, with cause, by the affirmative vote of two-thirds (2/3) of the Board of Trustees. Affiliate Trustees are subject to removal by action of their respective affiliate organization in accordance with the rules of that organization.

Section 4.6. Vacancies. Vacancies for Trustees-At-Large and Executive Officers shall be filled by the Board of Trustees for the remainder of the term, except as otherwise provided herein. An appointment to fill a vacancy shall occur within 120 days from the position becoming vacant.

Article V – Duties of the Executive Officers

Section 5.1. The President shall:

- (a) Preside at all meetings of the Association;
- (b) Call special meetings of the Board of Trustees as needed;
- (c) Appoint and remove all standing and special committee members and name the chair thereof, except as otherwise provided herein;
- (d) Appoint and remove members of the Association to represent the Association on boards, commissions, committees, etc. convened outside the Association;
- (e) Preside at meetings of the Board of Trustees;
- (f) Be an ex-officio member of all standing committees and special committees which he or she appoints, except for the Audit Committee as specified in Section 8.1; and,
- (g) Only cast a ballot to break a tie vote within the Association, Board or Committee.

Section 5.2. The Vice President shall:

- (a) Perform the duties of the President in the absence of the President;
- (b) Automatically become President in the event of a vacancy in the office of President, unless the Board of Trustees, with the consent of the Vice President and the Immediate Past President, chooses to have the Immediate Past President fill the vacancy; and
- (c) Serve as co-chair of the WACO Legislative Committee.

Section 5.3. The 2nd Vice President shall:

- (a) Perform the duties of the Vice President in the absence of the Vice President;
- (b) Automatically become Vice President in the event of a vacancy in the office of Vice President, and In the event of vacancies in the offices of both the President and Vice President, shall automatically become the President.
- (c) Compose with the assistance of the other executive officers, the annual
- (d) performance evaluation of the Executive Director.
- (e) Chair the Education Committee.

Section 5.4. The Secretary-Treasurer shall:

- (a) Review for approval the minutes of the annual meeting and special meetings of the Association;
- (b) Review for approval the minutes of all meetings of the Board of Trustees; and
- (c) Review for approval a record of the finances of the Association from the certification by the Executive Director, as provided in Article VI, Section 6.1, Subsection I;
- (d) Chair the Audit Committee;
- (e) Automatically become 2nd Vice President in the event of a vacancy in the office
- (f) of 2nd Vice President; and
- (g) In the event of vacancies in the offices of the President, Vice President, and 2nd Vice President, shall automatically become the President.

Section 5.5. The Past-President shall:

- (a) Chair the Legal Committee

ARTICLE VI – Board of Trustees

Section 6.1.

- (a) The Board of Trustees shall establish guidelines for regularly scheduled meetings of the Board;
- (b) Special meetings of the Board of Trustees may be held at any time upon the call of the President, or upon the request of a majority of the Board of Trustees; and
- (c) The attendance of 10 members of the Board of Trustees constitutes a quorum.

All members of the Board of Trustees shall have the powers to vote in the Board of Trustees meetings except for the President, who shall vote only to break a tie.

Section 6.2. The Board of Trustees shall:

- (a) Have general governance over the affairs of the Association and may formulate such policies as it determines necessary;
- (b) Appoint or terminate at any time, with or without cause, the Executive Director. The Board shall maintain a job description for the position of Executive Director;
- (c) Have the power to do any and all things necessary to accomplish the purposes of the Association;
- (d) Adopt an annual budget for the Association;
- (e) Establish a Strategic Plan as specified in Article 1; and
- (f) Approve any litigation or amicus brief.

The membership may overturn any Board of Trustees' decision at any special meeting or annual meeting with a majority vote where a quorum is present at such meeting.

Section 6.3. The Executive Director shall:

- (a) Act as secretary of the Board of Trustees, the Legislative Committee, and such other committees as the Board of Trustees may determine;
- (b) Represent the Association before any federal or state legislative body, or other body or hearing upon the direction of the Board of Trustees;
- (c) Prepare, or cause to be prepared, data and reports as required;
- (d) Have sole responsibility for direction and supervision over the office and employees of the Association, and shall have the power to hire, discipline, evaluate, and dismiss personnel at any time, with or without cause, consistent with any personnel policy adopted by the Board;
- (e) Take other actions which are necessary to the successful execution of his or her duties herein; and
- (f) Perform duties as assigned by the Board for the smooth operation of the Association.

ARTICLE VII – Finances

Section 7.1. The Board of Trustees shall establish a financial policy to ensure that all financial operations are conducted in an accurate, accountable, transparent, and efficient manner. The funds of the Association shall be handled as follows:

- (a) No financial obligation outside of the adopted budget may be incurred for the Association without the approval of the Board of Trustees; and
- (b) Not later than the fifteenth day of each month, the Executive Director shall make available to the Secretary-Treasurer a complete list of deposits and disbursements of the preceding month, and a duplicate copy of the preceding monthly bank statement.

Section 7.2. The Board of Trustees and any member of the Association, while attending any authorized meeting other than the annual meeting of the Association membership, are eligible to be reimbursed for travel expenses, which may include lodging, meals, or other costs, consistent with a policy established by the Board of Trustees.

Section 7.3. The Board of Trustees shall establish a formula to apportion the costs of reimbursement to the Association for professional services rendered to counties, and adopt an amount to be collected from counties in the annual Association budget. The Association shall prepare an invoice and submit the request for reimbursement to each county consistent with the adopted budget and the approved apportioned formula. Nothing in this section shall be interpreted to prohibit the Association from generating revenues in addition to reimbursements for professional services from counties.

Section 7.4. The fiscal year of the Association shall start January 1 and end December 31 of each year.

ARTICLE VIII – Committees

Section 8.1. Member Selection

It shall be the duty of the President to make appointments of all committees deemed necessary, and to name the chair or co-chair thereof. The President shall be an ex officio member of all committees, except for the Audit Committee. The Board may adopt a policy or policies describing the specific duties and responsibilities of the standing or special committees as required.

Section 8.2. Terms

Duration of appointments to all committees shall extend past the appointing Presidents term up to the first quarterly association meeting following the annual meeting of the association.

Section 8.3. Committee Types

Standing committees shall be as follows:

- (a) Audit Committee
- (b) Budget Committee
- (c) Education Committee
- (d) Legal Committee
- (e) Legislative Committee
- (f) Nominating Committee
- (g) Personnel Committee

Special Committees: The President, at their pleasure, may create additional special committees.

ARTICLE IX – Elections

Section 9.1. An election shall be held for President, Vice President, 2nd Vice President, Secretary-Treasurer and Trustees-at-Large at each annual meeting of the Association.

Section 9.2. The Nominating Committee shall establish written policies and procedures approved by the Board of Trustees addressing the solicitation, nomination, and election of Association officers and Trustees-at-Large and arrange in advance for the immediate installation of the duly elected officers and Trustees-at-Large whose terms are specified herein.

Section 9.3. Proxy voting is prohibited.

Section 9.4. Membership voting by alternative means. Whenever matters are to be voted on by the membership, the Board may authorize that the vote may be taken by mail or electronic means as allowed in RCW 24.03.085.

ARTICLE X – Meetings of the Association Membership

Section 10.1. The annual meeting of the Association shall be held each year at a time and location to be determined by the Association membership.

Section 10.2. Special meetings of the Association may be called:

- (a) by the President,
- (b) upon the request of a majority of the Board of Trustees, or
- (c) by a minimum of four affiliate groups; provided, that sufficient notice is given to the members of the Association.

Requests made under Section 10.2 (b) or (c) of this Article shall be made to the President and may be submitted in hard copy, electronic format or by any other means. Upon receipt of a request made under Section 10.2 (b) or (c) of this Article, the President must call a special meeting.

Section 10.3. During any annual or special meeting of the Association, those members attending shall constitute a quorum. If voting by alternate means is authorized under section 9.4, members voting by mail or electronic transmission are present for all purposes of quorum, count of votes, and percentages of total voting power present.

Section 10.4. The meetings and special meetings of the Board of Trustees and the annual meeting of the Association shall meet all the requirements set forth in the Open Public Meetings Act. The Board may establish such rules and procedures as it deems necessary for conduct of such meeting, supplemented as necessary by reference to Robert's Rules of Order.

Section 10.5. Annually there shall be four scheduled meetings of the Board of Trustees and one meeting of the Association membership.

Section 10.6. Meetings of the Board of Trustees. Unless otherwise deemed appropriate, and with proper notice, meetings of the Board of Trustees will be held at the WACO office, currently located at 206 10th Ave SE, Olympia, WA, except that one meeting shall be held at the location of, and in conjunction with, the annual meeting of the membership.

ARTICLE XI – Amendments

Section 11.1. Any and all amendments to this Constitution and Bylaws must be approved by majority vote of the general membership of the Association in attendance at any annual meeting or properly called special meeting; provided, however, that sufficient notice is given to the membership of the Association.

Section 11.2. The Board may adopt a policy describing the procedures for amending the Bylaws.

1.7 International Association of Assessing Officers

General Information

The ([IAAO](#)) is an educational and research association of individuals in the assessment profession and others with an interest in property tax. Membership is open to anyone, and includes individuals working in government, private industry, academia, and the general public. Its mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance.

Founded in 1934, the association's objectives are:

- To improve the standards of assessment practice.
- To educate those engaged in assessment practice.
- To elevate the standards of personnel requirements in assessment offices.
- To educate the general public in matters relating to assessment practice.
- To engage in research and to publish the results of studies in assessment administration.
- To provide a clearinghouse for the collection and distribution of useful information relating to assessment practice.
- To cooperate with other public and private agencies interested in improving assessment administration.
- To promote justice and equity in the distribution of the property tax burden.

IAAO's fundamental strength is in the collective knowledge and experience of its membership. While IAAO has come to be regarded as the foremost organization in its field, the association needs to grow in membership to be able to successfully meet the challenges that are confronting the field. New members are welcome, and current members are urged to continue their membership.

Membership in IAAO signifies a professional attitude toward the important work of property tax administration. The association constantly strives to provide its members with information that they can use in their work. The knowledge gained from IAAO membership can save employers substantial amounts of money, as well as further careers of individuals in property appraisal and property tax administration.

The IAAO Executive Board, consisting of 14 persons elected by the membership, is the legislative and policy-making body of the association. The board includes the Executive Committee, which is composed of the president, the president-elect, the vice-president, and the immediate past president, and which acts on behalf of the association between meetings of the board. The Executive Board is assisted in its work by member committees and by IAAO Representatives appointed by the president from among the membership. Some of the standing and special committees include the Research and Technology, Outreach, Professional Development, Legal, Councils and Sections, Ethics, Planning and Operations, Associate Member, Nominating, Local Host, and Resolution Committees.

IAAO executive offices are located in Kansas City, Missouri where the executive director and staff carry out a diversified program of member services and activities.

Members of IAAO enjoy all of the benefits of affiliation with a prestigious organization recognized throughout the world. They enjoy good fellowship, make important professional contacts, and profit from the many fine

programs and publications. Nonmembers should consider joining IAAO today. Members should make sure they take full advantage of the opportunities membership affords.

Education and Training

The education programs of IAAO are structured to reflect the association's view that the development of mature fee appraisal, mass appraisal, and administrative skills are crucial for the successful functioning of the property tax professional. Mass appraisal skills are essential to the production of initial values as part of a revaluation effort. Fee appraisal skills are necessary in order to properly defend a jurisdiction's assessed values, while administrative skills are needed to properly manage the human and physical resources needed to successfully carry out a tax jurisdiction's assessment function.

The education programs made available by IAAO include courses, workshops, programmed self-study courses, audio-visually, internet courses, an annual conference, and a number of special workshops and seminars on selected topics of interest to the membership. Each of these programs are designed to meet a specific objective in the professional development of assessing officers and assessment personnel.

The IAAO's Professional Designation Program confers five internationally recognized professional designations: the Certified Assessment Evaluation (CAE), the Residential Evaluation Specialist (RES), the Cadastral Mapping Specialist (CMS), the Personal Property Specialist (PPS), the Assessment Administration Specialist (AAS) and the Mass Appraisal Specialist (MAS).

Publications

IAAO publishes books, periodicals, and other publications relating to the association's field of interest. Book titles range from basic textbooks on property valuation to analytical studies that can be useful in policy deliberations. Membership periodicals include the quarterly *Journal of Property Tax Assessment & Administration* and the monthly *Fair & Equitable*. Membership categories include member or associate, and dues fall into one of four payment levels:

- Regular
- Entry Level
- Student
- Retired

CHAPTER 2 – Department of Revenue

2.1 Summary of Duties and Powers

[Chapter 84.08 RCW](#) addresses specifically some of the powers and duties of the Department of Revenue as they relate to the administration of property tax laws.

- [RCW 84.08.010](#) Powers of department of revenue – General supervision – Rules and processes – Visitation of counties.
- [RCW 84.08.020](#) Additional powers – To advise county and local officers – Books and blanks – Reports.
- [RCW 84.08.030](#) Additional powers – To test work of assessors – Supplemental assessment lists – Audits.
- [RCW 84.08.040](#) Additional powers – To keep valuation records – Access to files of other public offices.
- [RCW 84.08.050](#) Additional powers – Access to books and records – Hearings – Investigation of complaints.
- [RCW 84.08.060](#) Additional powers – Power over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
- [RCW 84.08.070](#) Rules and regulations authorized.
- [RCW 84.08.080](#) Department to decide questions of interpretation.
- [RCW 84.08.115](#) Department to prepare explanation of property tax system.
- [RCW 84.08.120](#) Duty to obey orders of department of revenue.
- [RCW 84.08.140](#) Appeals from levy of taxing district to department of revenue.
- [RCW 84.08.190](#) Assessors to meet with department of revenue.
- [RCW 84.08.210](#) Confidentiality and privilege of tax information – Exceptions – Penalty.
- [RCW 84.08.220](#) Electronic communication of confidential property tax information.

[Chapter 84.12](#) and [84.16 RCW](#) require that the Department of Revenue annually make an assessment of the operating property of all companies and prepare an assessment roll of the true cash value of the property each year. [RCW 84.12.200](#) (8) states: "'Operating property' means and includes all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerodromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the state of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly within and partly without the state, it means and includes a proportion of such personal property to be determined as in this chapter provided."

[RCW 82.45.060](#) imposes an excise tax upon each sale of real property. The county treasurer is an agent for the collection of the real estate excise tax. The Department of Revenue (Department) is charged with the promulgation of the rules and with the general administration of the tax.

The Department administers the nonprofit exemptions included in [chapter 84.36 RCW](#). The Department is the granting authority for exemptions such as cemeteries, churches, character-building properties, public assembly

halls, libraries, orphanages, day care centers, nursing homes, hospitals, nonpermanent indigent homes, nonprofit organizations for medical research and training, schools, colleges, art, scientific, historic, water distribution, sheltered workshops for handicapped, and certain conservation organizations.

The Department administers the grant assistance program for widows and widowers of veterans. Although the assessor administers the deferral program for senior citizens and disabled persons and the deferral program for homeowners with limited incomes, the Department audits the approved applications, notifies the assessor of any disqualifying factors, and certifies to the state treasurer the amounts due to the respective county, city, or special district treasurers. The Department also has authority to conduct audits of the assessor's administration of the property tax exemption program for senior citizens and disabled persons.

The Forest Tax Section of the Department of Revenue collects the timber excise tax on a quarterly basis on timber harvested from state, federal, and private lands. Semi-annually, the section determines and reports WAC rules containing the stumpage value of the various species of timber, which provides the basis for tax assessment and collection. In addition, the section annually determines bare forest land values according to a statutory formula for use by the county assessors in assessing designated forest land.

Each county's 4 percent portion of the excise tax collected from private timber harvest, less administrative fees, is distributed to the county of origin quarterly. Distribution to local taxing districts is based on their portion of the assessed value of designated forest lands in their local district. The district Timber Assessed Value (TAV) is part of the county TAV, which is computed annually by the Department. In some instances, the district TAV is used as part of the base to determine bond and school maintenance and operation levy rates.

The Department provides assistance to counties in other matters, including forest land designation, compensating tax assessment for removal from designation, and statistical data on timber harvest, tax collections, and harvest projections. For questions or information about specific programs, call the Department's Property Tax Division at (360) 534-1400.

Other References

AGO 2010 No. 5	Taxation - Tax Levies - Timber - Treasurer
Court Cases	Andrews v. Munro (1984) 102 Wn.2d 761
	Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.
	Makah Indian Tribe v. Clallam County, (1968) 73 W2d 677, 440 P2d 442.
	Sohol v. Clark, (1971) 78 W2D 813, 479 P2d 925.
	Timber Traders v. Johnston, (1975) 13 WA 607, 636 P2d 655.
	Wasser & Winters v. Jefferson County, (1974) 84 W2d 597, 528 P2d 479.

2.2 General Provisions

- [RCW 84.09.010](#) Nomenclature – Taxes designated as taxes of year in which payable.
- [RCW 84.09.020](#) Abbreviations authorized.
- [RCW 84.09.030](#) Taxing district boundaries – Establishment.
- [RCW 84.09.035](#) Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Date effective.
- [RCW 84.09.037](#) School district boundary changes.
- [RCW 84.09.040](#) Penalty for nonperformance of duty by county officers.
- [RCW 84.09.050](#) Fees and costs allowed in civil actions against county officers.
- [RCW 84.09.070](#) Authority of operating agencies to levy taxes.

Other References

- [AGO 1989 No. 6](#) Fire protection districts - boundary review boards - municipal corporations - taxation - boundaries - annexation
- [AGO 2000 No. 1](#) Boundary review boards - cities and towns - annexation
- [AGO 2006 No. 9](#) Fire protection districts - cities and towns - annexation - taxation

CHAPTER 3 – Taxable Property

3.1 General Information

RCW 84.09.010	Nomenclature – Taxes designated as taxes of year in which payable.
RCW 84.36.005	Property subject to taxation.
RCW 84.36.010	Public, certain public-private property exempt.
RCW 84.40.025	Access to property required.
RCW 84.41.041	Physical inspection and valuation of taxable property required – Adjustments during intervals based on statistical data.
RCW 84.60.020	Attachment of tax liens.
WAC 458-07-010	Valuation and revaluation of real property – Introduction.
WAC 458-07-015	Revaluation of real property .
WAC 458-07-025	Revaluation of real property – Plan submitted to department of revenue.
WAC 458-07-030	True and fair value – Defined – Criteria – Highest and best use – Data from property owner.
WAC 458-07-035	Listing of property – Subdivisions and segregation of interests.

3.1.1 State Constitution – Article VII**WASHINGTON STATE CONSTITUTION****ARTICLE VII****REVENUE AND TAXATION**

Section 1. Taxation. The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class: *Provided*, that the legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both. Such property as the legislature may by general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other municipal corporations, and credits secured by property actually taxed in this state, not exceeding in value the value of such property, shall be exempt from taxation. The legislature shall have power, by appropriate legislation, to exempt personal property to the amount of fifteen thousand (\$15,000.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual bona fide owner. [**AMENDMENT 98**, 2006 House Joint Resolution No. 4223, p 2117. Approved November 7, 2006.]

Section 2. Limitations on Levies. Except as hereinafter provided and notwithstanding any other provision of this Constitution, the aggregate of all tax levies upon real and personal property by the state and all taxing districts now existing or hereafter created, shall not in any year exceed one percent of the true and fair value of such property in money. Nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, Municipal Corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as follows:

(a) By any taxing district when specifically authorized so to do by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy such additional tax submitted not more than twelve months prior to the date on which the proposed initial levy is to be made and not oftener than twice in such twelve month period, either at a special election or at the regular election of such taxing district, at which election the number of voters voting "yes" on the proposition shall constitute three-fifths of a number equal to forty percent of the total number of voters voting in such taxing district at the last preceding general election when the number of voters voting on the proposition does not exceed forty percent of the total number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy when the number of voters voting on the proposition exceeds forty percent of the number of voters voting in such taxing district in the last preceding general election. Notwithstanding any other provision of this Constitution, any proposition pursuant to this subsection to levy additional tax for the support of the common schools or fire protection districts may provide such support for a period of up to four years and any proposition to levy an additional tax to support the construction, modernization, or remodeling of school facilities or fire facilities may provide such support for a period not exceeding six years. Notwithstanding any other provision of this subsection, a proposition under this subsection to levy an additional tax for a school district shall be authorized by a majority of the voters voting on the proposition, regardless of the number of voters voting on the proposition;

(b) By any taxing district otherwise authorized by law to issue general obligation bonds for capital purposes, for the sole purpose of making the required payments of principal and interest on general obligation bonds issued solely for capital purposes, other than the replacement of equipment, when authorized so to do by majority of at least three-fifths of the voters of the taxing district voting on the proposition to issue such bonds and to pay the principal and interest thereon by annual tax levies in excess of the limitation herein provided during the term of such bonds, submitted not oftener than twice in any calendar year, at an election held in the manner provided by law for bond elections in such taxing district, at which election the total number of voters voting on the proposition shall constitute not less than forty percent of the total number of voters voting in such taxing district at the last preceding general election. Any such taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitation provided for herein. The provisions of this section shall also be subject to the limitations contained in Article VIII, Section 6, of this Constitution;

(c) By the state or any taxing district for the purpose of preventing the impairment of the obligation of a contract when ordered so to do by a court of last resort. [**AMENDMENT 101**, 2007 Engrossed House Joint Resolution No. 4204, pp 3143-3145. Approved November 6, 2007.]

3.1.2 RCW Numbering and Citation System

The Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. It is a collection of Session Laws (enacted by the Legislature, and signed by the Governor, or enacted via the initiative process), arranged by topic, with amendments added and repealed laws removed. It does not include temporary laws such as appropriations acts. The RCW is published by the Statute Law Committee and the Code Reviser and is the official version of the code. The online version of the RCW is updated twice a year, once in the early fall following the legislative session, and again at the end of the year if a ballot measure that changes the law passed at the general election. ([RCW 1.04.010](#))

Numbering System

The number of each section of this code is made up of three parts, in sequence as follows: Number of title, number of chapter within the title, number of section within the chapter. Thus, RCW 1.04.020 is Title 1, chapter 4, section 20. The section part of the number (.020) is initially made up of three digits, constitutes a true decimal, and provides a facility for numbering new sections to be inserted between old sections already consecutively numbered, merely by adding one or more digits, at the end of the number. In most chapters of the code, sections have been numbered by tens (.010, .020, .040, etc.) leaving nine vacant number between original sections so that for a time new sections may be inserted without extension of the section number beyond three digits.

Citation to the Revised Code of Washington

The code should be cited as RCW; see [RCW 1.04.040](#). An RCW title should be cited Title 7 RCW; an RCW chapter as chapter 7.24 RCW, and an RCW section as RCW 7.24.010. An inclusive string should be cited as RCW 7.24.010 through 7.24.100. A series of sections should be cited as RCW 7.24.010, 7.24.020, and 7.24.030. In searching for a law regarding a specific subject, it is necessary to refer to the [Revised Code of Washington](#). Locate the title and chapter which contains your subject.

For instance, Title 84 RCW is entitled Property Taxes, and if you were searching for the definition of real property, you would find that it is contained under Taxation with reference to RCW 84.04.090 which means Title 84, chapter .04 and section .090, or properly referenced as RCW 84.04.090.

Here is a list of the chapters contained in Title 84 RCW, Property Taxes. Title 84 RCW and many other titles are involved in the administration of property taxes, and these will be referenced in this procedural manual under their respective subjects.

3.1.3 Title 84 RCW – Property Tax Laws

Chapter 84.04 RCW	Definitions.
Chapter 84.08 RCW	General powers and duties of department of revenue.
Chapter 84.09 RCW	General provisions.
Chapter 84.12 RCW	Assessment and taxation of public utilities.
Chapter 84.14 RCW	New and rehabilitated multiple-unit dwellings in urban centers.
Chapter 84.16 RCW	Assessment and taxation of private car companies.

Chapter 84.20 RCW	Easements of public utilities.
Chapter 84.25 RCW	Targeted urban areas—Exemption.
Chapter 84.26 RCW	Historic property.
Chapter 84.33 RCW	Timber and forest lands.
Chapter 84.34 RCW	Open space, agricultural, timber lands – Current use – Conservation futures.
Chapter 84.36 RCW	Exemptions.
Chapter 84.37 RCW	Property Tax Deferral program.
Chapter 84.38 RCW	Deferral of special assessments and/or property taxes.
Chapter 84.39 RCW	Property tax exemption — widows or widowers of veterans
Chapter 84.40 RCW	Listing of property.
Chapter 84.41 RCW	Revaluation of property.
Chapter 84.44 RCW	Taxable situs.
Chapter 84.48 RCW	Equalization of assessments.
Chapter 84.52 RCW	Levy of taxes.
Chapter 84.55 RCW	Limitations upon regular property taxes.
Chapter 84.56 RCW	Collection of taxes.
Chapter 84.60 RCW	Lien of taxes.
Chapter 84.64 RCW	Lien foreclosure.
Chapter 84.68 RCW	Recovery of taxes paid or property sold for taxes.
Chapter 84.69 RCW	Refunds.
Chapter 84.70 RCW	Destroyed property – Abatement or refund.
Chapter 84.72 RCW	Federal payments in lieu of taxes.
Chapter 84.98 RCW	Construction.

3.1.4 Title 458 WAC – Property Tax Rules

[Washington Administrative Code](#) (WAC) rules have been adopted by the Department of Revenue in accordance with the authority contained in Title 34 RCW.

These rules are developed by title, chapter, and section and have been adopted governing the formal and informal procedures regarding the administration of property taxes.

The following chapters have been adopted:

Chapter 458-02 WAC	Consolidated licensing system.
Chapter 458-07 WAC	Valuation and revaluation of real property.

Chapter 458-10 WAC	Accreditation of real property appraisers.
Chapter 458-12 WAC	Property tax division – Rules for assessors.
Chapter 458-14 WAC	County boards of equalization.
Chapter 458-15 WAC	Historic property.
Chapter 458-16 WAC	Property tax – Exemptions.
Chapter 458-16A WAC	Property tax – Exemptions – Homes for the aging, senior citizens and disabled persons.
Chapter 458-17 WAC	Assessment and taxation of ships and vessels.
Chapter 458-18 WAC	Property tax – Abatements, credits, deferrals and refunds.
Chapter 458-18A WAC	Limited income deferral program
Chapter 458-19 WAC	Property tax levies, rates, and limits.
Chapter 458-20 WAC	Excise tax rules.
Chapter 458-28 WAC	Taxation of financial businesses by cities or towns
Chapter 458-29A WAC	Leasehold excise tax.
Chapter 458-30 WAC	Open space taxation act rules.
Chapter 458-40 WAC	Taxation of forest land and timber.
Chapter 458-50 WAC	Inter-county utilities and transportation companies – Assessment and taxation.
Chapter 458-53 WAC	Property tax annual ration study
Chapter 458-57 WAC	State of Washington Estate and Transfer Tax Reform Act rules
Chapter 458-61A WAC	Real estate excise tax.
Chapter 458-276 WAC	Access to public records

3.2 Real Property

RCW 84.04.090	"Real property." (Defined.)
RCW 84.40.020	Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
RCW 84.40.030	Basis of valuation, assessment, appraisal – One hundred percent of true and fair value – Exceptions – Leasehold estates – Real property – Appraisal – Comparable Sales
RCW 84.40.040	Time and manner of listing.
RCW 84.40.175	Listing of exempt property – Proof of exemption – Valuation of publicly owned property.
WAC 458-07-030	True and fair value – Defined – Criteria – Highest and best use – Data from property owners.
WAC 458-12-010	Definition – Property – Real.
WAC 458-12-012	Definition – Irrigation systems – Real – Personal.
WAC 458-12-055	Taxable situs – Real Property.

Other References

[AGO 1995 No. 5](#) Taxation – Property – Valuation – Constitutional requirements on imposition of ad valorem property tax.

3.2.1 Real Property Revaluation

- [RCW 36.21.011](#) Appointment of deputies and assistants – Engaging expert appraisers – Employment and classification plans for appraisers.
- [RCW 84.40.0301](#) Determination of value by public official – Review – Revaluation - Presumptions.
- [RCW 84.40.178](#) Exempt residential property – Maintenance of assessed valuation – Notice of change.
- [RCW 84.41.030](#) Revaluation program to be on continuous basis – Revaluation schedule – Effect of other proceedings on valuation.
- [RCW 84.41.041](#) Physical inspection and valuation of taxable property required – Adjustments during intervals based on statistical data.
- [RCW 84.41.050](#) Budget, levy, to provide funds.
- [RCW 84.41.060](#) Assistance by department of revenue at request of assessor.
- [RCW 84.41.070](#) Finding of unsatisfactory progress – Notice – Duty of county legislative authority.
- [RCW 84.41.080](#) Contracts for special assistance.
- [RCW 84.41.090](#) Department to establish statistical methods – Publication of rules, regulations, and guides – Compliance required.
- [RCW 84.41.100](#) Assessor may appoint deputies and engage expert appraisers.
- [RCW 84.41.110](#) Appraisers to act in advisory capacity.
- [RCW 84.41.120](#) Assessor to keep records – Orders of department of revenue, compliance enjoined, remedies.
- [RCW 84.41.130](#) Assessor's annual reports.
- [WAC 458-07-025](#) Revaluation of real property – Plan submitted to department of revenue.
- [WAC 458-07-030](#) True and fair value – Defined – Criteria – Highest and best use – Data from property owners.
- [WAC 458-07-035](#) Listing of property – Subdivision and segregation of interests.

Other References

[State Constitution, Art. VII](#) Revenue and Taxation.

[AGO 1957-58, No. 2](#) Tax Commission, County assessors, Tax Commission's authority over assessors.

[AGO 1979, No. 17](#) Taxation – Property – Valuation of new construction by county assessors.

[AGLO 1980, No. 25](#) Offices and officers – County – Assessors – Taxation – Property – Necessity for physical inspection.

AGO 1986, No. 3	Counties – Assessor – Taxes – Valuation of property – Presumption of correctness.
AGO 1965, No. 31	Office and officers – County – Assessors – Taxation – Real property – Maximum level of assessment – Blanket percentage increase without physical inspection of property – Fair market value.
AGO 1995, No. 5	Taxation – Property – Valuation – Constitutional requirements on imposition of ad valorem property tax.
Court Cases	<p>Advance Silicon Materials v. Grant County 75641-4 (2015)</p> <p>Belas v. Kiga 1997135 Wn.2d 913 (1998)</p> <p>Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.</p> <p>Carkonen v. Williams 76 Wn.2d 617, 458 p.2d 280 (1969)</p> <p>Dore v. Kinnear 79 Wn.2d 755, 489 P 2d 898 (1971).</p> <p>Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.</p> <p>Niichel v Lancaster 97 Wn. 2d 620, 647 P.2d 1021 (1982)</p> <p>Sator v. Department of Revenue, 89 Wn.2d 338 (1977).</p> <p>Schreiber v. Riemcke, 11 Wn. App., 873, 526 P 2d 904 (1974).</p>

3.2.2 REAL PROPERTY – New Construction

RCW 36.21.070	New construction building permits – Appraisal of building.
RCW 36.21.080	New construction building permits – When property placed on assessment rolls.
RCW 36.21.090	Initial placement of mobile home on assessment roll.
RCW 84.40.040	Time and manner of listing.
WAC 458.12.342	New construction – Assessment.
WAC 458-12-343	New construction – Reports.

Other References

AGO 1979, No. 17	Taxation – Property – Valuation of new construction by county assessors.
Court Cases	Fifteen O One v Department of Revenue 49 Wn. App. 300, 742 P.2d 747 (1987)
Special Notices	<p>Adding New Value to the Assessment Roll (Updated August 25, 2020)</p> <p>Building Permits In Relationship to Adding Value of New Construction (Issued September 15, 2008)</p>

3.2.3 REAL PROPERTY – Notice of Change in Value

RCW 84.08.115	Department to prepare explanation of property tax system.
RCW 84.34.160	Information on current use classification – Publication and dissemination.
RCW 84.40.045	Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure –Penalty.

RCW 84.40.178	Exempt residential property – Maintenance of assessed valuation – Notice of change.
RCW 84.60.020	Attachment of tax liens.
WAC 458-12-360	Notice of change in value of real property.
WAC 458-30-265	Valuation cycle.

3.3 Mobile Homes

RCW 6.13.010	Homestead, what constitutes – "Owner," "net value" defined.
RCW 36.21.090	Initial placement of mobile home on assessment roll.
RCW 46.04.302	Mobile home, manufactured home.
RCW 46.04.622	Park trailer.
RCW 46.12.105	Transfer of ownership of mobile home, county assessor notified – Evidence of taxes paid.
RCW 46.12.290	Mobile or manufactured homes, application of chapter to – Rules.
RCW 46.44.170	Mobile home or park model trailer movement special permit and decal – Responsibility for taxes – License plates – Rules.
RCW 46.44.173	Notice to treasurer and assessor of county where mobile home or park trailer to be located.
RCW 82.50.010	Definitions.
RCW 82.50.530	Ad valorem taxes prohibited as to mobile homes, travel trailers or campers – Loss of identity, subject to property tax.
RCW 84.36.383	Residences – Definitions.
RCW 84.36.510	Mobile homes in dealer's inventory.
RCW 84.38.020	Definitions.
RCW 84.40.343	Mobile homes – Identification of.
RCW 84.40.344	Mobile homes – Avoidance of payment of tax – Penalty.
RCW 84.60.010	Priority of tax lien.
RCW 84.60.020	Attachment of tax liens.

3.4 Current Use

WAC 458-30-200	Definitions.
WAC 458-30-205	Department of revenue – Duties.
WAC 458-30-215	Application process.
WAC 458-30-220	Application fee.
WAC 458-30-225	Application for farm and agricultural classification.
WAC 458-30-230	Application for open space classification.
WAC 458-30-232	Application for timber land classification.

WAC 458-30-240	Agreement relating to open space and timber land classifications.
WAC 458-30-242	Application for open space/farm and agricultural conservation land classification.
WAC 458-30-245	Recording of documents.
WAC 458-30-250	Approval or denial and appeal.
WAC 458-30-260	Valuation procedures for farm and agricultural land.
WAC 458-30-262	Agricultural land valuation – Interest rate – Property tax component. (Updated annually.)
WAC 458-30-265	Valuation cycle.
WAC 458-30-267	Valuation procedures for open space and timber land.
WAC 458-30-270	Data relevant to continuing eligibility – Assessor may require owner to submit.
WAC 458-30-275	Continuing classification upon sale or transfer of ownership of classified land – Actions of landowner and county officials to be taken prior to recording a conveyance of classified land.
WAC 458-30-280	Notice to withdraw from classification.
WAC 458-30-285	Withdrawal from classification.
WAC 458-30-295	Removal of classification.
WAC 458-30-300	Additional tax – Withdrawal or removal from classification.
WAC 458-30-305	Due date of additional tax, interest, and penalty upon withdrawal or removal.
WAC 458-30-310	County recording authority – County financial authority – Duties.
WAC 458-30-317	Principal residence of farm operator or housing for farm and agricultural employees.
WAC 458-30-320	Assessment and tax rolls.
WAC 458-30-325	Transfers between classifications – Application for reclassification.
WAC 458-30-330	Rating system – Authorization to establish.
WAC 458-30-345	Advisory committee.
WAC 458-30-355	Agreement may be abrogated by legislature.
WAC 458-30-500	Definitions of terms used in WAC 458-30-500 through 458-30-590.
WAC 458-30-510	Creation of district – Protest – Adoption of final assessment roll.
WAC 458-30-520	Notification of district – Certification by assessor – Estimate by district.
WAC 458-30-525	Notification of final assessment roll.
WAC 458-30-530	Notification of owner regarding creation of district.
WAC 458-30-540	Waiver of exemption.
WAC 458-30-550	Exemption – Removal or withdrawal.
WAC 458-30-560	Partial special benefit assessment – Computation.
WAC 458-30-570	Connection subsequent to final assessment roll – Interest – Connection charge.

[WAC 458-30-590](#) Rate of inflation – Publication – Interest rate – Calculation.

[WAC 458-30-700](#) Designated forest land – Removal – Change in status – Compensating tax.

3.4.1 Current Use – Open Space, Farm, Agricultural, and Timber Land

[RCW 84.34.010](#) Legislative declaration.

[RCW 84.34.020](#) Definitions.

[RCW 84.34.030](#) Applications for current use classification – Forms - Fee – Times for making.

[RCW 84.34.035](#) Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval.

[RCW 84.34.037](#) Applications for current use classification – To whom made – Factors – Review.

[RCW 84.34.041](#) Application for current use classification – Forms – Public hearing – Approval or denial.

[RCW 84.34.050](#) Notice of approval or disapproval – Procedure when approval granted.

[RCW 84.34.055](#) Open space priorities – Open space plan and public benefit rating system.

[RCW 84.34.060](#) Determination of true and fair value of classified land – Computation of assessed value.

[RCW 84.34.065](#) Determination of true and fair value of farm and agricultural land – Definitions.

[RCW 84.34.070](#) Withdrawal from classification.

[RCW 84.34.080](#) Change in use.

[RCW 84.34.090](#) Extension of additional tax and penalties on tax roll – Lien.

[RCW 84.34.100](#) Payment of additional tax, penalties, and/or interest.

[RCW 84.34.108](#) Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.

[RCW 84.34.111](#) Remedies available to owner liable for additional tax.

[RCW 84.34.121](#) Information required.

[RCW 84.34.131](#) Valuation of timber not affected.

[RCW 84.34.141](#) Rules and regulations.

[RCW 84.34.145](#) Advisory committee.

[RCW 84.34.150](#) Reclassification of land classified under prior law which meets definition of farm and agricultural land.

[RCW 84.34.155](#) Reclassification of land classified as timber land which meets definition of forest land under chapter [84.33](#) RCW.

[RCW 84.34.160](#) Information on current use classification – Publication and dissemination.

[RCW 84.34.200](#) Acquisition of open space, etc., land or rights to future development by counties, cities, or metropolitan municipal corporations – Legislative declaration – Purposes.

RCW 84.34.400	County option to merge timberland and designated forestland programs.
RCW 84.34.410	Application – Marijuana land uses.
RCW 84.40.045	Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure – Penalty.

Other References

AGO 1977, No. 16	Taxation – Property – Farm and agricultural land – Valuation of perennial crops.
AGO 1978, No. 23	Taxation – Property – Current use value of farm and agricultural land as related to its value based upon highest and best use.
AGLO 1977, No. 21	Offices and officers – County – Assessor – Taxation – Property – Public records – Access to comparable leases.
AGO 1981, No. 15	Taxation – Property – Mineral rights – Forest land – Open space, agricultural and farm land.
AGO 1991, No. 11	Taxation - property - agricultural - open space - timber land - forest land - assessor
PTA 4.3.2012	Specific question pertaining to the Administration and Qualification of the land on which a residence is sited for property classified as farm and agricultural land under Chapter 84.34 RCW.
PTA 5.1.2009	Land Classified as Farm and Agricultural Land Under Chapter 84.34 RCW, when the Land Qualifies for Classification because of the Commercial Agricultural Activity Produced from Perennial Plantings.
PTA 12.3.2014	Classification of Land Used for Christmas Tree Production.
PTA 14.2.2009	Transfer or Removal of Land Owned by a Federally Recognized Indian Tribe Classified Under Chapters 84.33 or 84.34 RCW.
PTA 16.1.2011	Establishing Additional Eligibility Requirements for the Current Use Program
Court Case	Van Buren v. Miller, (1979) 22 Wn. App. 836, 592 P.2d 671
Special Notices	<p>Eliminating the requirement that an owner must give 2 yr. notice to withdraw from Current Use (Issued December 20, 2017)</p> <p>Land Containing Historical Sites Classified as Open Space Land (Issued June 8, 2010 and reissued April 8, 2011)</p> <p>Distribution of Additional Tax and Compensating Tax (Issued May 17, 2010)</p> <p>Wheat Prices Used to Determine the Assessed Value of Farm & Agricultural Land (Issued October 2, 2009)</p>

3.4.2 Current Use – Special Benefit Assessments

RCW 84.34.300	Special benefit assessments for farm and agricultural land or timber land – Legislative findings – Purpose.
RCW 84.34.310	Special benefit assessments for farm and agricultural land or timber land – Definitions.
RCW 84.34.320	Special benefit assessments for farm and agricultural land or timber land – Exemption from

assessment – Procedures relating to exemption – Constructive notice of potential liability – Waiver of exemption.

- [RCW 84.34.330](#) Special benefit assessments for farm and agricultural land or timber land – Withdrawal from classification or change in use – Liability – Amount – Due date – Lien.
- [RCW 84.34.340](#) Special benefit assessments for farm and agricultural land or timber land – Withdrawal or removal from classification – Notice to local government – Statement to owner of amounts payable – Delinquency date – Enforcement procedures.
- [RCW 84.34.350](#) Special benefit assessments for farm and agricultural land – Use of payments collected.
- [RCW 84.34.360](#) Special benefit assessments for farm and agricultural land or timber land – Rules to implement [RCW 84.34.300](#) through [84.34.380](#).
- [RCW 84.34.370](#) Special benefit assessments for farm and agricultural land or timber land – Assessments due on land withdrawn or changed.
- [RCW 84.34.380](#) Special benefit assessments for farm and agricultural land or timber land – Application of exemption to rights and interests preventing nonagricultural or nonforest uses.
- [RCW 84.34.390](#) Application – Chapter [79.44](#) RCW – Assessments against public lands.
- [WAC 458-30-500](#) Definitions of terms used in WAC [458-30-500](#) through [458-30-590](#).
- [WAC 458-30-510](#) Creation of district – Protest – Adoption of final assessment roll.
- [WAC 458-30-520](#) Notification of district – Certification by assessor – Estimate by district.
- [WAC 458-30-525](#) Notification of final assessment roll.
- [WAC 458-30-530](#) Notification of owner regarding creation of district.
- [WAC 458-30-540](#) Waiver of exemption.
- [WAC 458-30-550](#) Exemption – Removal or withdrawal.
- [WAC 458-30-560](#) Partial special benefit assessment – Computation.
- [WAC 458-30-570](#) Connection subsequent to final assessment roll – Interest – Connection charge.
- [WAC 458-30-590](#) Rate of inflation – Publication – Interest rate – Calculation. (Updated annually.)

Other References

Court Case Ferndale v. Friberg, (1987) 107 Wn. 2d 602, 732 P.2d 143

3.4.3 Open Space – Conservation Futures

- [RCW 64.04.130](#) Interests in land for purposes of conservation, protection, preservation, etc. – Ownership by certain entities – Conveyances.
- [RCW 84.34.200](#) Acquisition of open space, etc., land or rights to future development by counties, cities, or metropolitan municipal corporations – Legislative declaration – Purposes.
- [RCW 84.34.210](#) Acquisition of open space, land, or rights to future development by certain entities – Authority to acquire – Conveyance or lease back.
- [RCW 84.34.220](#) Acquisition of open space, land, or rights to future development by certain entities – Developmental rights – "Conservation futures" – Acquisition – Restrictions.

- [RCW 84.34.230](#) Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Additional property tax levy authorized.
- [RCW 84.34.240](#) Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Conservation futures fund.
- [RCW 84.34.250](#) Nonprofit nature conservancy corporation or association defined.

3.5 Timber and Forest Land – Reforestation Lands

- [RCW 84.33.010](#) Legislative findings.
- [RCW 84.33.035](#) Definitions.
- [RCW 84.33.040](#) Timber on privately or federally owned land exempted from ad valorem taxation.
- [RCW 84.33.041](#) State excise tax on harvesters of timber imposed – Credit for county tax – Deposit of moneys in timber tax distribution account.
- [RCW 84.33.046](#) Excise tax rate July 1, 1988, and thereafter.
- [RCW 84.33.051](#) County excise tax on harvesters of timber authorized – Rate – Administration and collection – Deposit of moneys in timber tax distribution account – Use.
- [RCW 84.33.074](#) Excise tax on harvesters of timber – Calculation of tax by small harvesters – Election – Filing form.
- [RCW 84.33.075](#) Excise tax on harvesters of timber – Exemption for certain nonprofit organizations, associations, or corporations.
- [RCW 84.33.077](#) Credit for property taxes paid on timber on public land.
- [RCW 84.33.0775](#) Timber harvest tax credit.
- [RCW 84.33.0776](#) Timber harvest excise tax agreement credit.
- [RCW 84.33.078](#) Sale of timber on non-federally owned public land – Notice of sale or prospectus to indicate tax treatment.
- [RCW 84.33.081](#) Distributions from timber tax distribution account – Distributions from county timber tax account.
- [RCW 84.33.086](#) Payment of tax.
- [RCW 84.33.088](#) Reporting requirements on timber purchase. *(Expires July 1, 2014.)*
- [RCW 84.33.091](#) Tables of stumpage values – Revised tables – Legislative review – Appeal.
- [RCW 84.33.096](#) Application of excise taxes' administrative provisions and definitions.
- [RCW 84.33.130](#) Forest land valuation – Application by owner that land be designated and valued as forest land – Hearing – Rules – Approval, denial of application – Appeal.
- [RCW 84.33.140](#) Forest land valuation – Notation of forest land designation upon assessment and tax rolls – Notice of continuance – Removal of designation – Compensating tax.
- [RCW 84.33.145](#) Compensating tax.

RCW 84.33.170	Application of chapter to Christmas trees.
RCW 84.33.175	Application of tax – Sale of land to governmental agency with reservation of rights to timber – Conveyance by governmental agency of trees.
RCW 84.33.200	Legislative review of timber tax system – Information and data to be furnished.
RCW 84.33.210	Forest land valuation – Special benefit assessments.
RCW 84.33.220	Forest land valuation – Withdrawal from designation or change in use –Liability.
RCW 84.33.230	Forest land valuation – Change in designation – Notice.
RCW 84.33.240	Forest land valuation – Change in classification or use – Application of payments.
RCW 84.33.250	Forest land valuation – Special benefit assessments.
RCW 84.33.260	Forest land valuation – Withdrawal from designation or change in use – Benefit assessments.
RCW 84.33.270	Forest land valuation – Government future development right – Conserving forest land – Exemptions.
RCW 84.33.280	Applicant for forest riparian easement program — Department to rely on certain documents.

Other References

AGO 1981, No. 15	Taxation – Property – Mineral rights – Forest land – Open space, agricultural and farm land.
AGO 1991, No. 11	Taxation - property - agricultural - open space - timber land - forest land – assessor – inheritance of classified or designated land
Special Notice	Distribution of Additional Tax and Compensating Tax (Issued May 17, 2010)
Court Cases	Ancich v. Turner, (1983) 35 Wn. App. 487, 667 P2d 1112. Klassen v. Skamania County, (1992) 66 Wn. App. 127 Manke Lumber v. Diehl, (1998) 91 Wn. App. 793 Weyerhaeuser Company v. Cowlitz County, (1986) 109 Wn. 2d 363

3.6 Personal Property

RCW 84.04.080	“Personal Property”
RCW 84.04.150	"Computer software" and allied terms.
RCW 84.36.005	Property subject to taxation.
RCW 84.36.070	Intangible personal property – Appraisal.
RCW 84.36.110	Household goods and personal effects – Three thousand dollars actual value to head of family.
RCW 84.36.120	Household goods and personal effects – Definitions.
RCW 84.36.600	Computer software.
RCW 84.40.020	Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.

RCW 84.40.037	Valuation of computer software – Embedded software.
RCW 84.40.040	Time and manner of listing.
RCW 84.40.060	Personal property assessment.
RCW 84.40.070	Companies, associations – Listing.
RCW 84.40.110	Examination under oath – Default listing.
RCW 84.40.120	Oaths, who may administer – Criminal penalty for willful false listing.
RCW 84.40.130	Penalty for failure or refusal to list – False or fraudulent listing, additional penalty.
RCW 84.40.185	Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personally.
RCW 84.40.190	Statement of personal property.
RCW 84.40.200	Listing of personal property on failure to obtain statement – Statement of valuation to person assessed or listing – Exemption.
RCW 84.40.340	Verification by assessor of any list, statement, or schedule -- Confidentiality, penalty.
RCW 84.44.010	Situs of personal property generally.
RCW 84.44.020	Gas, electric, water companies – Mains and pipes, as personal property.
RCW 84.44.030	Lumber and sawlogs.
RCW 84.44.050	Personal property of automobile transportation companies – Vessels, boats and small craft.
RCW 84.44.080	Owner moving into state or to another county after January 1st.
RCW 84.44.090	Disputes over situs to be determined by department of revenue.
WAC 458-12-005	Definition – Property – Personal.
WAC 458-12-012	Definition – Irrigation systems – Real – Personal.
WAC 458-12-060	Listing of personal property.
WAC 458-12-110	Listing of personal property – Estimate listing penalty.
WAC 458-12-115	Personal property – Taxable situs – In general.
WAC 458-12-120	Situs of personal property – Beer kegs.
WAC 458-12-155	Listing of property – Public lands – Federal lands – Exclusive or concurrent jurisdiction.
WAC 458-12-251	Computer software – Definitions – Valuation.

Other References

AGO 1965, No. 4	Offices and officers – County – Assessor – Tax rolls – Listing of property – Authority to correct possible error.
AGO 1977, No. 8	Taxation – Property – Excise – Leases – Taxation of improvements to leaseholds of public property.
AGO 1980, No. 1	Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls.

PTA 6.2.2011	Property Taxability of Motor Vehicles.
PTA 7.1.2009	Sales Tax as an Element of Value.
PTA 8.1.2009	Appraisal of Bed and Breakfast Establishments.
PTA 9.1.2009	Assessment of Supplies.
PTA 10.1.2009	"True Lease" or Security Agreement.
Court Cases	
	Automat Co., Inc. v. Yakima County, (1972) 6 WA 991, 497 P2d 617.
	Longview Co. v. Cowlitz, (1939) 1 W2d 64, 95 P2d 376.
	New Tacoma Parking v. Johnston, (1975) 85 W2d 707, 538 P2d 1232.
	Niichel v. Lancaster, (1982) 97 W2d 620, 647 P2d 1021.
	Northern Commercial Co. v. King County, (1964) 63 W2d 639, 388 P2d 546.
	P. B. Investment Company, Inc. v. King County, (1970) 78 W2d 81, 469 P2d 893.
	Timber Traders v. Johnston, (1975) 13 WA 607, 536 P2d 655.
	Timber Traders, Inc. v. Johnston, (1976) 87 W2d 42, 548 P2d 1080.

3.7 State Assessed Property

3.7.1 State Assessed Property – Centrally Assessed Property

RCW 84.12.200	Definitions.
RCW 84.12.210	Property used but not owned deemed sole operating property of owning company.
RCW 84.12.220	Jurisdiction to determine operating, nonoperating property.
RCW 84.12.230	Annual reports to be filed.
RCW 84.12.240	Access to books and records.
RCW 84.12.250	Depositions may be taken.
RCW 84.12.260	Default valuation by department of revenue – Penalty – Estoppel.
RCW 84.12.270	Annual assessment – Sources of information.
RCW 84.12.280	Classification of real and personal property.
RCW 84.12.300	Valuation of interstate utility – Apportionment of system value to state.
RCW 84.12.310	Deduction of nonoperating property.
RCW 84.12.320	Persons bound by notice.
RCW 84.12.330	Assessment roll – Notice of valuation.
RCW 84.12.340	Hearings on assessment, time and place of.
RCW 84.12.350	Apportionment of value by department of revenue.
RCW 84.12.360	Basis of apportionment.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.
RCW 84.12.380	Assessment of nonoperating property.
RCW 84.12.390	Rules and regulations.
WAC 458-50-020	Annual reports – Duty to file.
WAC 458-50-030	Annual reports – Contents.
WAC 458-50-040	Annual reports – Time of filing – Extension of time.
WAC 458-50-060	Failure to make report – Default valuation – Penalty – Estoppel.
WAC 458-50-070	Annual assessment – Procedure.
WAC 458-50-080	True cash value – Criteria.
WAC 458-50-085	Computer software – Definitions – Valuation – Centrally assessed utilities.
WAC 458-50-090	Methods of valuation.
WAC 458-50-100	Apportionment of operating property to the various counties and taxing districts.
WAC 458-50-110	Apportionment reports.
WAC 458-50-120	Notification of real estate transfers.

WAC 458-50-130	Taxing district boundary changes – Estoppel.
WAC 458-50-150	Intangible personal property exemption—Introduction.
WAC 458-50-160	Exempt intangible property distinguished from other intangibles.
WAC 458-50-170	Valuation principles.
WAC 458-50-180	Appraisal practices relating to valuing intangible personal property.
WAC 458-50-190	Valuation of particular assets.

Other References

Court Cases	Burlington Northern, Inc. v. Johnston, (1977) 89 W2d 321, 572 P2d 1085.
	Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.
	Northwest Natural Gas v. Clark County, (1983) 98 W2d 739, 658 P2d 669.

3.7.2 State Assessed Property – Private Car Companies

RCW 84.16.010	Definitions.
RCW 84.16.020	Annual statement of private car companies.
RCW 84.16.030	Annual statement of railroad companies.
RCW 84.16.032	Access to books and records.
RCW 84.16.034	Depositions may be taken, when.
RCW 84.16.036	Default valuation by department of revenue – Penalty – Estoppel.
RCW 84.16.040	Annual assessment – Sources of information.
RCW 84.16.050	Basis of valuation – Apportionment of system value to state.
RCW 84.16.090	Assessment roll – Notice of valuation.
RCW 84.16.100	Hearings, time and place of.
RCW 84.16.110	Apportionment of value to counties by department of revenue.
RCW 84.16.120	Basis of apportionment.
RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
RCW 84.16.140	Assessment of nonoperating property.

Other References

Court Cases	Burlington Northern, Inc. v. Johnston, (1977) 89 W2d 321, 572 P2d 1085.
	Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.

3.7.3 State Assessed Property – Easements of Public Utilities

RCW 84.20.010	Easements taxable as personalty.
RCW 84.20.020	Servient estate taxable as realty.
RCW 84.20.030	Sale for taxes – Realty to be sold subject to easement.
RCW 84.20.040	Realty not subject to tax on easement or property thereon.
RCW 84.20.050	Railroads excepted.

3.7.4 State Assessed Property – PUD Privilege Tax

RCW 54.28.010	Definitions.
RCW 54.28.011	"Gross revenue" defined.
RCW 54.28.020	Tax imposed – Rates – Additional tax imposed.
RCW 54.28.025	Tax imposed with respect to thermal electric generating facilities – Rate – Additional tax imposed.
RCW 54.28.030	Districts' report to department of revenue.
RCW 54.28.040	Tax computed – Payment – Penalties – Disposition.
RCW 54.28.050	Distribution of tax.
RCW 54.28.055	Distribution of tax proceeds from thermal electric generating facilities.
RCW 54.28.060	Interest.
RCW 54.28.070	Municipal taxes – May be passed on.
RCW 54.28.080	Additional tax for payment on bonded indebtedness of school districts.
RCW 54.28.090	Deposit of funds to credit of certain taxing districts.
RCW 54.28.100	Use of moneys received by taxing district.
RCW 54.28.110	Voluntary payments by district to taxing entity for removal of property from tax rolls.
RCW 54.28.120	Amount of tax if district acquires electric utility property from public service company.

3.7.5 State Assessed Property – Ships and Vessels

RCW 82.49.020	Exemptions.
RCW 82.49.060	Disputes as to appraised value or status as taxable – Petition for conference or reduction of tax – Appeal to board of tax appeals – Independent appraisal.
RCW 84.12.200	Definitions.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.
RCW 84.16.120	Basis of apportionment.
RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
RCW 84.16.140	Assessment of nonoperating property.
RCW 84.36.070	Intangible personal property -- Appraisal.
RCW 84.36.080	Certain ships and vessels.
RCW 84.36.090	Exemption for other ships and vessels.
RCW 84.36.100	Size of vessel immaterial.
RCW 84.40.036	Valuation of vessels – Apportionment.
RCW 84.40.065	Listing of taxable ships and vessels with department – Assessment – Rights of review

[RCW 88.02.030](#) Exceptions from vessel registration – Use of excess document identification fee for boating safety programs – Rules.

[WAC 458-17-101](#) Assessment and taxation of ships and vessels.

3.8 Other Property

3.8.1 Other Property – Nonoperating Property

[RCW 84.12.200](#) Definitions.

[RCW 84.12.220](#) Jurisdiction to determine operating, nonoperating property.

[RCW 84.12.380](#) Assessment of nonoperating property.

[RCW 84.16.140](#) Assessment of nonoperating property.

3.8.2 Other Property – Motor Vehicles (Exemption)

[RCW 84.36.595](#) Motor vehicles, travel trailers, and campers.

3.9 In Lieu of Property Tax

3.9.1 In Lieu of Property Tax – Game Lands

[RCW 77.12.170](#) State wildlife fund – Deposits.

[RCW 77.12.201](#) Counties may elect to receive an amount in lieu of taxes – County to record collections for violations of law or rules – Deposit.

[RCW 77.12.203](#) In lieu payments authorized – Procedure – Game lands defined.

3.9.2 In Lieu of Property Tax – Fire/Forest Protection

[RCW 52.16.170](#) Taxation and assessment of lands lying both within a fire protection district and forest protection assessment area.

[RCW 52.20.027](#) Lands subject to forest fire protection assessments exempt – Separation of forest-type lands for tax and assessment purposes.

[RCW 76.04.610](#) Forest fire protection assessment.

[RCW 76.04.005](#)(23) Definition of unimproved land.

[WAC 458-07-015](#)(4) Requires county assessors to determine changes in the physical characteristics that affect value.

3.9.3 Federal Payments In Lieu Of Taxes

[RCW 84.72.010](#) State treasurer authorized to receive in lieu payments – Department of revenue to apportion.

[RCW 84.72.020](#) Basis of apportionment.

[RCW 84.72.030](#) Certification of apportionment to state treasurer – Distribution to county treasurers.

3.10 Public Lands

RCW 79.02.010	Definitions.
RCW 84.04.080	"Personal property."
RCW 84.36.010	Public, certain public-private property exempt.
RCW 84.40.175	Listing of exempt property – Proof of exemption – Valuation of publicly owned property.
RCW 84.40.230	Contract to purchase public land.
RCW 84.40.240	Annual list of lands sold or contracted to be sold to be furnished assessor.
RCW 84.40.315	Federal agencies and property taxable when federal law permits.
RCW 84.60.050	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Effect.
RCW 84.60.070	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required.
RCW 36.35.100	County held tax-title property exempt.
WAC 458-12-045	Listing of real property – Contracts for sale of public lands.
WAC 458-12-155	Listing of property – Public lands – Federal lands – Exclusive or concurrent jurisdiction.
WAC 458-12-160	Listing of property – Public land – Conveyances.
WAC 458-12-165	Listing of property – Public lands – Purchase by state, county or city.
WAC 458-12-170	Listing of property – Public lands – Possessory rights.
WAC 458-12-175	Listing of property – Public lands – Leasehold interests and improvements.
WAC 458-12-180	Listing of property – Public lands – Public body as lessee – Improvements.

3.10.1 Public Lands – Assessments Against Public Lands

RCW 79.44.003	"Assessing district" defined.
RCW 79.44.010	Lands subject to local assessments.
RCW 79.44.060	Payment procedure – State lands not subject to lien, exception.
RCW 79.44.090	Payment by state after forfeiture of lease or contract.
RCW 79.44.095	Assessments paid by state to be added to purchase price of land.
RCW 79.44.100	Assignment of lease or contract to purchaser at foreclosure sale.
RCW 79.44.120	When assessments need not be added in certain cases.
RCW 79.44.130	Local provisions superseded.
RCW 79.44.140	Application of chapter – Eminent domain assessments.
RCW 79.44.190	Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies – Payment of lien or installments.

3.11 Leases

3.11.1 Railroad Leases

- [RCW 84.12.200](#) Definitions.
- [RCW 84.12.220](#) Jurisdiction to determine operating, nonoperating property.
- [RCW 84.12.380](#) Assessment of nonoperating property.

3.11.2 State Leases

- [RCW 79.13.010](#) Lease of state lands – General.
- [RCW 79.10.125](#) Land open to public for fishing, hunting, and nonconsumptive wildlife activities.
- [RCW 79.13.110](#) Types of lease authorization.
- [RCW 79.13.120](#) Notice of leasing.
- [RCW 79.13.130](#) Lease procedure – Scheduling auctions.
- [RCW 79.13.140](#) Public auction procedure.
- [RCW 79.13.150](#) Lease/rent of acquired lands.
- [RCW 79.13.160](#) Appraisalment of improvement before lease.
- [RCW 79.13.170](#) Water right for irrigation as improvement.
- [RCW 79.13.180](#) Record of leases.
- [RCW 79.02.280](#) Assignment of contracts or leases.
- [RCW 79.13.370](#) Grazing leases – Restrictions.
- [RCW 79.11.290](#) Leased lands reserved from sale.
- [WAC 332-22-010](#) Promulgation.
- [WAC 332-22-020](#) Definitions.
- [WAC 332-22-030](#) Applications to lease.
- [WAC 332-22-040](#) Lease auction procedure.
- [WAC 332-22-050](#) Lease procedure – Amendment.
- [WAC 332-22-060](#) Lease procedure – Rental adjustments.
- [WAC 332-22-070](#) Lease procedure – Notice.
- [WAC 332-22-080](#) Rights to re-lease denied.
- [WAC 332-22-090](#) Notice to lessee of public auction.
- [WAC 332-22-100](#) Existing lease negotiation.
- [WAC 332-22-105](#) Initial lease for commercial, industrial, or residential uses by negotiation.
- [WAC 332-22-110](#) Mandatory lease terms.

WAC 332-22-120	Assignment.
WAC 332-22-130	Residential leases.
WAC 332-22-140	Expired leases – Occupancy.
WAC 332-22-150	Temporary use permits.

3.11.3 Leaseholds

RCW 82.29A.010	Legislative findings and recognition.
RCW 82.29A.020	Definitions.
RCW 82.29A.030	Tax imposed – Credit – Additional tax imposed.
RCW 82.29A.040	Counties and cities authorized to impose tax – Maximum rate – Credit – Collection.
RCW 82.29A.050	Payment – Due dates – Collection and remittance – Liability – Reporting.
RCW 82.29A.060	Administration – Appraisal appeal – Audits.
RCW 82.29A.070	Disposition of revenue.
RCW 82.29A.080	Counties and cities to contract with state for administration and collection – Local leasehold excise tax account.
RCW 82.29A.090	Distributions to counties and cities.
RCW 82.29A.100	Distributions by county treasurers.
RCW 82.29A.110	Consistency and uniformity of local leasehold tax with state leasehold tax – Model ordinance.
RCW 82.29A.120	Allowable credits.
RCW 82.29A.125	Exemptions—Electric vehicle infrastructure. (Expires July 1, 2025.)
RCW 82.29A.130	Exemptions.
RCW 82.29A.132	Exemptions -- Operation of state route No. 16.
RCW 82.29A.134	Exemptions -- Sales/leasebacks by regional transit authorities.
RCW 82.29A.135	Exemptions – Property used to manufacture alcohol, biodiesel, or wood biomass fuel.
RCW 82.29A.136	Exemptions—Certain residential and recreational lots.
RCW 82.29A.137	Exemptions—Certain leasehold interests related to the manufacture of superefficient airplanes. <i>(Expires July 1, 2040.)</i>
RCW 82.29A.138	Exemptions—Certain amateur radio repeaters.
RCW 82.29A.140	Rules and regulations.
RCW 82.29A.150	Cancellation of taxes levied for collection in 1976.
RCW 82.29A.160	Improvements not defined as contract rent taxable under Title 84 RCW.
RCW 84.36.451	Right to occupy or use certain public property, including leasehold interests.
RCW 84.40.080	Listing omitted property or improvements.
WAC 458-12-170	Listing of property – Public lands – Possessory rights.
WAC 458-12-175	Listing of property – Public lands – Leasehold interests and improvements.

[WAC 458-12-180](#) Listing of property – Public lands – Public body as lessee – Improvements.

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CHAPTER 4 – Property Tax Collection

4.1 Taxable Situs

RCW 84.44.010	Situs of personalty generally.
RCW 84.44.020	Gas, electric, water companies – Mains and pipes, as personalty.
RCW 84.44.030	Lumber and sawlogs.
RCW 84.44.050	Personalty of automobile transportation companies – Vessels, boats and small craft.
RCW 84.44.080	Owner moving into state or to another county after January 1st.
RCW 84.44.090	Disputes over situs to be determined by department of revenue.

4.2 Listing of Property

RCW 36.21.015	Qualifications for persons assessing real property – Examination – Examination waiver – Continuing education requirement.
RCW 84.04.030	"Assessed value of property."
RCW 84.40.020	Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
RCW 84.40.025	Access to property required.
RCW 84.40.030	Basis of valuation, assessment, appraisal – One hundred percent of true and fair value – Exceptions – Leasehold estates – Real property – Appraisal – Comparable sales.
RCW 84.40.0301	Determination of value by public official -- Review -- Revaluation -- Presumptions.
RCW 84.40.031	Valuation of timber and timberlands -- Criteria established.
RCW 84.40.032	Valuation of timber and timberlands -- "Timberlands" defined and declared lands devoted to reforestation.
RCW 84.40.033	Valuation of timber and timberlands -- Legislative findings.
RCW 84.40.036	Valuation of vessels -- Apportionment.
RCW 84.40.037	Valuation of computer software -- Embedded software.
RCW 84.40.038	Petition county board of equalization -- Limitation on changes to time limit -- Waiver of filing deadline -- Direct appeal to state board of tax appeals.
RCW 84.40.039	Reducing valuation after government restriction -- Petitioning assessor -- Establishing new valuation -- Notice -- Appeal -- Refund.
RCW 84.40.040	Time and manner of listing.
RCW 84.40.042	Valuation and assessment of divided or combined property.
RCW 84.40.045	Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure –Penalty.

RCW 84.40.060	Personal property assessment.
RCW 84.40.065	Listing of taxable ships and vessels with department -- Assessment -- Rights of review.
RCW 84.40.070	Companies, associations -- Listing.
RCW 84.40.080	Listing omitted property or improvements.
RCW 84.40.085	Limitation period for assessment of omitted property or value – Notification to taxpayer of omission – Procedure.
RCW 84.40.090	Taxing districts to be designated – Separate assessments.
RCW 84.40.110	Examination under oath – Default listing.
RCW 84.40.120	Oaths, who may administer – Criminal penalty for willful false listing.
RCW 84.40.130	Penalty for failure or refusal to list – False or fraudulent listing, additional penalty.
RCW 84.40.160	Manner of listing real estate – Maps.
RCW 84.40.185	Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.
RCW 84.40.190	Statement of personal property.
RCW 84.40.200	Listing of personalty on failure to obtain statement – Statement of valuation to person assessed or listing – Exemption.
RCW 84.40.210	Personalty of manufacturer, listing procedure, statement—“Manufacturer” defined.
RCW 84.40.220	Merchant’s personalty held for sale—Consignment from out of state—Nursery stock assessable as growing crops.
RCW 84.40.230	Contract to purchase public land.
RCW 84.40.240	Annual list of lands sold or contracted to be sold to be furnished assessor.
RCW 84.40.315	Federal agencies and property taxable when federal law permits.
RCW 84.40.335	Lists, schedules or statements to contain declaration that falsification subject to perjury.
RCW 84.40.340	Verification by assessor of any list, statement, or schedule – Confidentiality, penalty.
RCW 84.40.350	Assessment and taxation of property losing exempt status.
RCW 84.40.360	Loss of exempt status – Property subject to pro rata portion of taxes for remainder of year.
RCW 84.40.370	Loss of exempt status – Valuation date – Extension on rolls.
RCW 84.40.380	Loss of exempt status – When taxes due and payable – Dates of delinquency – Interest.
RCW 84.40.390	Loss of exempt status – Taxes constitute lien on property.

Other References

AGO 1965-66, No. 4	Offices and officers – County – Assessor – Tax rolls – Listing of property – Authority to correct possible error.
AGO 1971, No. 3	Taxation – Real property – Excise – Mobile homes.
AGO 1971, No. 37	Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.

AGO 1975, No. 11	Taxation – Real property – Liens – Acquisition of taxable real property by United States agency.
AGO 1977, No. 16	Taxation – Property – Farm and agricultural land – Valuation of perennial crops.
AGO 1980, No. 1	Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls.
AGO 1980, No. 4	Property – Taxation – Real property – Mobile homes – Improvements – Omitted assessment of mobile homes affixed to real property.
Special Notice	Eliminating the Collection of anticipated taxes and assessments – Legislative update (Revised 1/23/2018)
Court Cases	<p>Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339. Automat Co., Inc. v. Yakima County, (1972) 6 WA 991, 497 P2d 617.</p> <p>Boise Cascade v. Pierce County, (1974) 84 W2d 667, 529 P2d 9.</p> <p>Carkonen v. Williams, (1969) 76 W2d 617, 458 P2d 280.</p> <p>Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.</p> <p>Haines v. Anaconda Aluminum Co., (1976) 87 W2d 28, 549 P2d 13.</p> <p>King County v. Dept. of Revenue, (1982) 32 WA 617, 649 P2d 126.</p> <p>Mason Overtaxed, Inc. v. Mason County, (1963) 62 W2d 677, 384 P2d 352.</p> <p>Niichel v. Lancaster, (1982) 97 W2d 620, 547 P2d 1021.</p> <p>Northern Commercial Co. v. King County, (1964) 63 W2d 639, 388 P2d 546.</p> <p>Northwest Natural Gas v. Clark County, (1983) 98 W2d 739, 658 P2d 669.</p> <p>P. B. Investment Company, Inc. v. King County, (1970) 78 W2d 81, 469 P2d 893.</p> <p>Tacoma Goodwill Industries v. Pierce County, (1973) 10 WA 197, 518 P2d 196.</p> <p>Trans West Co. v. Klickitat County, (1979) 22 WA 798, 591 P2d 469.</p> <p>Twin Lakes Golf & Country Club v. King County, (1976) 87 W2d 1, 648 P2d 538.</p> <p>Xerox Corp. v. King County, (1980) 94 W2d 284, 617 P2d 412.</p>

4.3 Collection of Taxes

State Constitution, Art. VII	Revenue and Taxation.
State Constitution, Art. XI	County, city, and township organization.
RCW 36.29.010	General duties.

RCW 36.29.100	Ex officio collector of first class city taxes.
RCW 36.29.110	City taxes.
RCW 36.29.120	Ex officio collector of other city taxes.
RCW 36.29.130	Duty to collect taxes.
RCW 36.29.190	Acceptance of electronic payments – Transaction processing costs.
RCW 84.08.010	Powers of department of revenue – General supervision – Rules and processes – Visitation of counties.
RCW 84.08.020	Additional powers – To advise county and local officers – Books and blanks – Reports.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.
RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
RCW 84.56.010	Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.
RCW 84.56.020	Taxes collected by treasurer – Dates of delinquency – Tax statement notice concerning payment by check – Interest – Penalties – Extensions during state of emergency.
RCW 84.56.022	Tax statement to show voter-approved levies.
RCW 84.56.025	Waiver of interest and penalties – Circumstances – Provision of death certificate and affidavit for certain waivers.
RCW 84.56.035	Special assessments, excise taxes, or rates and charges – Collection by county treasurer authorized.
RCW 84.56.050	Treasurer's duties on receiving rolls – Notice of taxes due.
RCW 84.56.060	Tax receipts – Current tax only may be paid.
RCW 84.56.070	Personal property – Distrain and sale, notice, property incapable of manual delivery, property about to be removed or disposed of.
RCW 84.56.075	Issuance of warrant by court for property subject to distraint.
RCW 84.56.090	Distrain and sale of property about to be removed, dissipated, sold, or disposed of – Computation of taxes, entry on rolls, tax liens.
RCW 84.56.120	Removal of property from county or state after assessment without paying tax.
RCW 84.56.150	Removal of personalty – Certification of tax by treasurer.
RCW 84.56.160	Certification of statement of taxes and delinquency.
RCW 84.56.170	Collection of certified taxes – Remittance.
RCW 84.56.200	Removal of timber or improvements on which tax is delinquent – Penalty.
RCW 84.56.210	Severance of standing timber assessed as realty – Timber tax may be collected as personalty tax.
RCW 84.56.220	Lien of personalty tax follows insurance.
RCW 84.56.230	Monthly distribution of taxes collected.
RCW 84.56.240	Cancellation of uncollectible personalty taxes.

RCW 84.56.250	Penalty for willful noncollection or failure to file delinquent list.
RCW 84.56.260	Continuing responsibility to collect taxes, special assessments, fees, rates, or other charges.
RCW 84.56.270	Court cancellation of personalty taxes more than four years delinquent.
RCW 84.56.280	Settlement with state for state taxes – Penalty.
RCW 84.56.290	Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.
RCW 84.56.300	Annual report of collections to county auditor.
RCW 84.56.310	Interested person may pay real property taxes - Limitation.
RCW 84.56.320	Recovery by occupant or tenant paying realty taxes.
RCW 84.56.330	Payment by mortgagee or other lienholder.
RCW 84.56.340	Payment on part of parcel or tract or on undivided interest or fractional interest – Division – Certification – Appeal.
RCW 84.56.345	Alteration of property lines -- Payment of taxes and assessments. _
RCW 84.56.360	Separate ownership of improvements – Separate payment authorized.
RCW 84.56.370	Separate ownership of improvements – Procedure for segregation of improvement tax.
RCW 84.56.380	Separate ownership of improvements – Segregation or payment not to release lien.
RCW 84.56.430	Relisting and relevy of tax adjudged void.
RCW 84.56.440	Ships and vessels – Collection of fees and taxes – Delinquent fees and taxes – Extensions during state of emergency – Withholding decal for failure to pay taxes or fees.
RCW 84.68.010	Injunctions prohibited – Exceptions.
RCW 84.68.020	Payment under protest – Claim not required.

Other References

AGO 1971, No. 37	Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.
AGO 1976, No. 16	Offices and officers – County – Treasurer – Taxation – Funding costs of property tax foreclosures.
Court Case	Pier 67, Inc. v. King County, (1977) 89 W2d 379, 573 P2d 2.
Special Notices	Legislative Update – Eliminating the collection of anticipated taxes and assessments (Revised) – 2017
	Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold- 2013
	Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency – 2015

[Legislative Update – Refunds of property taxes paid as a result of manifest errors in description of property](#) - 2015

[Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold](#) - 2013

[Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency](#) - 2015

[Legislative Update – Refunds of property taxes paid as a result of manifest errors in description of property](#) – 2015

Court Case Pier 67, Inc. v. King County, (1977) 89 W2d 379, 573 P2d 2.

4.4 Lien of Taxes

RCW 84.40.390	Loss of exempt status – Taxes constitute lien on property.
RCW 84.56.220	Lien of personalty tax follows insurance.
RCW 84.56.270	Court cancellation of personalty taxes more than four years delinquent.
RCW 84.56.310	Interested person may pay real property taxes - Limitation.
RCW 84.56.330	Payment by mortgagee or other lien holder.
RCW 84.60.010	Priority of tax lien.
RCW 84.60.020	Attachment of tax liens.
RCW 84.60.040	Charging personalty tax against realty.
RCW 84.60.050	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Effect.
RCW 84.60.070	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required.

Other References

AGO 1975, No. 11	Taxation -- Real property -- Liens -- Acquisition of taxable real property by United States agency.
AGLO 1975, No. 56	Taxation -- Real property – Liens -- Status of personal property tax lien attaching to real property under RCW 84.60.020.
AGO 1996, No. 6	REAL PROPERTY - TAXATION - COUNTIES - HOMESTEADS - Effect of homestead declaration and declaration of allodial ownership on property tax liability.
Court Case	Pierce County v. Wingard, (1971) 5 WA 568, 490 P2d 129.

4.5 Omitted Property and Omitted Value

RCW 84.08.030	Additional powers – To test work of assessors – Supplemental assessment lists – Audits.
RCW 84.40.080	Listing omitted property or improvements.
RCW 84.40.085	Limitation period for assessment of omitted property or value – Notification to taxpayer of omission – Procedure.

[WAC 458-14-015](#) Jurisdiction of county boards of equalization.

4.6 Destroyed Property

[RCW 36.21.080](#) New construction building permits – When property placed on assessment rolls.

[RCW 84.70.010](#) Reduction in value – Abatement – Formulas – Appeal.

[RCW 84.70.040](#) Arson destroyed property.

4.7 Refunds

[RCW 84.69.010](#) Definitions.

[RCW 84.69.020](#) Grounds for refunds – Determination – Payment – Report.

[RCW 84.69.030](#) Refunds – Procedure – When claim for an order required.

[RCW 84.69.040](#) Refunds may include amounts paid to state, and county and taxing district taxes.

[RCW 84.69.050](#) Refund with respect to amounts paid state.

[RCW 84.69.060](#) Refunds with respect to county, state, and taxing district taxes.

[RCW 84.69.070](#) Refunds with respect to taxing districts – Administrative expenses – Disposition of funds upon expiration of refund orders.

[RCW 84.69.080](#) Refunds with respect to taxing districts – Not to be paid from county funds.

[RCW 84.69.090](#) To whom refund may be paid.

[RCW 84.69.100](#) Refunds shall include interest – Written protests not required – Rate of interest.

[RCW 84.69.110](#) Expiration date of refund orders.

[RCW 84.69.120](#) Action on rejected claim – Time for commencement.

[RCW 84.69.130](#) Claim prerequisite to action – Recovery limited to ground asserted.

[RCW 84.69.140](#) Interest shall be allowed on amount recovered.

[RCW 84.69.150](#) Refunds within sixty days.

[RCW 84.69.160](#) Chapter does not supersede existing law.

[RCW 84.69.170](#) Payment under protest not required.

[WAC 458-18-210](#) Refunds – Procedure – Interest.

[WAC 458-18-215](#) Refunds – Payment under protest requirements.

[WAC 458-18-220](#) Refunds – Rate of interest. (Updated annually.)

Other References

[AGO 1967, No. 20](#) Taxation – Notice – Persons entitled to notice of property taxes due – Refund of taxes paid without protest.

[AGO 1969, No. 21](#) Taxation – Exemption – Refund of property taxes to persons exempt under RCW 84.36.128.

[AGO 1984, No. 21](#) Taxation – Property – Administrative refund of certain property taxes.

4.8 Reassessment of Property

- [RCW 84.08.060](#) Additional powers – Power over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
- [RCW 84.56.430](#) Relisting and relevy of tax adjudged void.

4.8.1 Conveyances

- [RCW 64.04](#) Conveyances

4.9 Recovery of Taxes Paid or Property Sold for Taxes

- [RCW 84.68.010](#) Injunctions prohibited – Exceptions.
- [RCW 84.68.020](#) Payment under protest – Claim not required.
- [RCW 84.68.030](#) Judgment – Payment – County tax refund fund.
- [RCW 84.68.040](#) Levy for tax refund fund.
- [RCW 84.68.050](#) Venue of action – Intercounty property.
- [RCW 84.68.060](#) Limitation of actions.
- [RCW 84.68.070](#) Remedy exclusive – Exception.
- [RCW 84.68.080](#) Action to recover property sold for taxes – Tender is condition precedent.
- [RCW 84.68.090](#) Action to recover property sold for taxes – Complaint.
- [RCW 84.68.100](#) Action to recover property sold for taxes – Restrictions construed as additional.
- [RCW 84.68.110](#) Small claims recoveries – Recovery of erroneous taxes without court action.
- [RCW 84.68.120](#) Small claims recoveries – Petition – Procedure of county officers – Transmittal of findings to department of revenue.
- [RCW 84.68.130](#) Small claims recoveries – Procedure of department of revenue.
- [RCW 84.68.140](#) Small claims recoveries – Payment of refunds – Procedure.
- [RCW 84.68.150](#) Small claims recoveries – Limitation as to time and amount of refund.
- [WAC 458-18-215](#) Refunds – Payment under protest requirements.

Other References

- [AGO 1974, No. 6](#) Offices and officers -- County -- Assessor -- Taxation -- Real property -- Exemptions.
- [AGO 1981, No. 3](#) Taxation -- Property -- Counties -- Cities and towns -- Application of 106 percent limitation to county tax refund levy.
- Court Case** Star Iron & Steel Co. v. Pierce County, (1971) 5 WA 515, 488 P2d 776.

CHAPTER 5 – Exemptions and Deferrals

5.1 Senior Citizens and Disabled Persons

5.1.1 Exemptions

RCW 84.36.379	Residences – Property tax exemption – Findings.
RCW 84.36.381	Residences – Property tax exemptions – Qualifications.
RCW 84.36.383	Residences – Definitions.
RCW 84.36.385	Residences – Claim for exemption – Forms – Change of status – Publication and notice of qualifications and manner of making claims.
RCW 84.36.387	Residences – Claimants – Penalty for falsification – Reduction by remainderman.
RCW 84.36.389	Residences – Rules and regulations – Audits – Confidentiality – Criminal penalty.
RCW 84.40.178	Exempt residential property – Maintenance of assessed valuation – Notice of change.
WAC 458-16A-100	Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Definitions.
WAC 458-16A-110	Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Gross income.
WAC 458-16A-115	Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Adjusted gross income.
WAC 458-16A-120	Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Determining combined disposable income.
WAC 458-16A-130	Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Qualifications for exemption.
WAC 458-16A-135	Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Application procedures.
WAC 458-16A-140	Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Exemption described – Exemption granted – Exemption denied – Freezing property values.
WAC 458-16A-150	Senior citizen, disabled person, one hundred percent disabled veteran exemption – Requirements for keeping the exemption.

Other References

AGO 1967 No. 11	Taxation- Exemption- Eligibility of life tenant for tax exemption under chapter 168, laws of 1965, ex. Sess.
AGO 1967 No. 13	Taxation- Exemption- Eligibility of trustor- Beneficiary of a revocable trust for tax exemption under chapter 168, laws of 1965, ex. Sess.

- [AGO 1967 No. 20](#) Taxation- Notice- Persons entitled to notice of property taxes due- Refund of taxes paid without protest.
- [AGO 1972 No. 23](#) Taxation- Real Property- Exemption- Elderly- Sale to non-eligible grantee- Portion of tax to be paid.
- [AGLO 1979 No. 24](#) Offices and officers- County- Assessor- Taxation- Real Property- Applicability of retired persons' property tax exemption to certain leasehold interests.
- [AGO 1980 No. 1](#) Offices and officers- County- Assessor- Public records- Taxation- Public access to property tax assessment rolls.
- [AGO 1988 No. 12](#) Public disclosure- Privacy- Confidential income information.

- Special Notices**
- [2009 Legislative Updates- Issued 07/23/2009 \(E2SHB 1208\)](#)
 - [Legislative Update – Income Thresholds for Property Tax Relief Programs for Senior Citizens and Disabled Persons - 2015](#)
 - [Legislative Update for Assessors and Treasurers – State School Levy, Enrichment Levies, and State Local Effort Assistance – 2017](#)
 - [Legislative Update – Engrossed Substitute Senate Bill 5160 Concerning Property Tax Relief Programs - 2019](#)
 - [Changes to property tax relief programs - 2020](#)
 - [Legislative changes for property tax relief programs to calculate combined disposable income - 2021](#)

5.1.2 Assistance for Widows or Widowers of Veterans

- [RCW 84.39.010](#) Exemption authorized—Qualifications.
- [RCW 84.39.020](#) Filing claim for exemption—Requirements.
- [RCW 84.39.030](#) Continued eligibility—Renewal forms.
- [RCW 84.39.040](#) Agent or guardian filing claim on behalf of claimant.
- [RCW 84.39.050](#) Failure to reside on property—Repayment.
- [RCW 84.39.060](#) Determination of assistance—Biennial budget request.

5.2 Nonprofit Organizations

- [RCW 84.36.005](#) Property subject to taxation.
- [RCW 84.36.010](#) Public, certain public-private property exempt.
- [RCW 84.36.020](#) Cemeteries, churches, parsonages, convents, and grounds.
- [RCW 84.36.030](#) Property used for character building, benevolent, protective or rehabilitative social services – Camp facilities – Veteran or relief organization owned property – Property of nonprofit organizations that issue debt for student loans or that are guarantee agencies.
- [RCW 84.36.031](#) Clarification of exemption in RCW [84.36.030](#).
- [RCW 84.36.032](#) Administrative offices of nonprofit religious organizations.
- [RCW 84.36.035](#) Nonprofit organization engaged in procuring, processing, etc., blood, plasma or blood products.
- [RCW 84.36.037](#) Nonprofit organization property connected with operation of public assembly hall or meeting place.
- [RCW 84.36.040](#) Nonprofit day care centers, libraries, orphanages, homes or hospitals for the sick or infirm, out-patient dialysis facilities.
- [RCW 84.36.041](#) Nonprofit homes for the aging.
- [RCW 84.36.042](#) Nonprofit organization, corporation, or association property used to provide housing for persons with developmental disabilities
- [RCW 84.36.043](#) Nonprofit organization property used in providing emergency or transitional housing to low-income homeless persons or victims of domestic violence.
- [RCW 84.36.045](#) Nonprofit organization property available without charge for medical research or training

of medical personnel.

[RCW 84.36.046](#)

Nonprofit cancer clinic or center

[RCW 84.36.047](#)

Nonprofit organization property used for transmission or reception of radio or television signals originally broadcast by governmental agencies.

[RCW 84.36.049](#)

Nonprofit Homeownership Development

[RCW 84.36.050](#)

Schools and colleges.

[RCW 84.36.060](#)

Art, scientific and historical collections and property used to maintain, etc., such collections – Property of associations engaged in production and performance of musical, dance, artistic, etc., works – Fire engines, implements, and buildings of cities, towns, or fire companies – Humane societies.

[RCW 84.36.070](#)

Intangible personal property — Appraisal.

[RCW 84.36.240](#)

Soil and water conservation districts, personal property.

[RCW 84.36.250](#)

Water distribution property owned by nonprofit corporation or cooperative association.

[RCW 84.36.260](#)

Property, interests, etc., used for conservation of ecological systems, natural resources, or open space – Conservation or scientific research organizations.

[RCW 84.36.262](#)

Cessation of use giving rise to exemption.

[RCW 84.36.264](#)

Application for exemption under RCW [84.36.260](#), conservation of ecological systems.

[RCW 84.36.350](#)

Property owned or used for sheltered workshops for handicapped.

[RCW 84.36.480](#)

Nonprofit fair associations.

[RCW 84.36.550](#)

Nonprofit organizations – Property used for solicitation or collection of gifts, donations, or grants.

[RCW 84.36.560](#)

Nonprofit organizations that provide rental housing or used space to very low-income households.

[RCW 84.36.570](#)

Nonprofit organizations – Property used for agricultural research and education programs.

[RCW 84.36.650](#)

Property used by certain nonprofits to solicit or collect money for artists.

[RCW 84.36.670](#)

Senior citizen organizations – Property used for operation of a multipurpose senior citizen center.

[RCW 84.36.675](#)

Housing for low-income households provided by limited equity cooperatives.

RCW 84.36.800	Definitions.
RCW 84.36.805	Conditions for obtaining exemptions by nonprofit organizations, associations or corporations.
RCW 84.36.810	Cessation of use under which exemption granted – Collection of taxes.
RCW 84.36.812	Additional tax payable at time of sale – Appeal of assessed values.
RCW 84.36.813	Change in use – Duty to notify county assessor – Examination – Recommendation.
RCW 84.36.815	Initial application, renewal declaration for exemption – Affidavit certifying exempt status – Exemption effective for following year.
RCW 84.36.820	Application forms to be mailed to owners of exempt property – Failure to file before due date, effect.
RCW 84.36.825	Application, declaration fee – Waiver authorized – Late filing penalty.
RCW 84.36.830	Review of applications for exemption – Procedure – Approval or denial – Notice.
RCW 84.36.833	Application for exemption or renewal may include all contiguous exempt property.
RCW 84.36.835	List of exempt properties to be prepared and furnished each county assessor.
RCW 84.36.840	Statements – Reports – Information – Filing – Requirements.
RCW 84.36.845	Revocation of exemption approved or renewed due to inaccurate information.
RCW 84.36.850	Review – Appeals.
RCW 84.36.855	Property changing from exempt to taxable status – Procedure.
RCW 84.36.860	Public notice of provisions of act.
RCW 84.36.865	Rules and regulations.
RCW 84.36.900	Severability
RCW 84.36.905	Effective date – Construction
RCW 84.40.315	Federal agencies and property taxable when federal law permits.
RCW 84.40.350	Assessment and taxation of property losing exempt status.
RCW 84.40.360	Loss of exempt status – Property subject to pro rata portion of taxes for remainder of year.
RCW 84.40.370	Loss of exempt status – Valuation date – Extension on rolls.
RCW 84.40.380	Loss of exempt status – When taxes due and payable – Dates of delinquency – Interest.
RCW 84.40.390	Loss of exempt status – Taxes constitute lien on property.
RCW 84.68.010	Injunctions prohibited – Exceptions.
WAC 458-16A-010	Nonprofit homes for the aging.
WAC 458-16A-020	Nonprofit homes for the aging – Initial application and annual renewal.

WAC 458-16-100	Property tax exemptions, generally, rules of construction.
WAC 458-16-110	Applications – Who must file, initial applications, annual declarations, appeals, filing fees, penalties, and refunds.
WAC 458-16-120	Appeals.
WAC 458-16-130	Change in taxable status of real property.
WAC 458-16-150	Cessation of use – Taxes collectible for prior years.
WAC 458-16-165	Conditions under which nonprofit organizations, associations, or corporations may obtain a property tax exemption.
WAC 458-16-180	Cemeteries.
WAC 458-16-190	Churches, parsonages and convents.
WAC 458-16-200	Land upon which a church or parsonage shall be built.
WAC 458-16-210	Nonprofit organizations or associations organized and conducted for nonsectarian purposes.
WAC 458-16-215	Nonprofit organizations that solicit, collect, and distribute gifts, donations, or grants.
WAC 458-16-220	Church camps.
WAC 458-16-230	Character building organizations.
WAC 458-16-240	Veterans organizations.
WAC 458-16-245	Student loan agencies.
WAC 458-16-260	Nonprofit day care centers, libraries, orphanages, homes for sick or infirm, hospitals, outpatient dialysis facilities.
WAC 458-16-266	Homeownership development.
WAC 458-16-270	Schools and colleges.
WAC 458-16-280	Art, scientific, and historical collections.
WAC 458-16-282	Musical, dance, artistic, dramatic and literary associations.
WAC 458-16-284	Fire companies.
WAC 458-16-286	Humane societies.
WAC 458-16-290	Nature conservancy lands.
WAC 458-16-300	Public meeting hall – Public meeting place – Community meeting hall.
WAC 458-16-310	Community celebration facilities.
WAC 458-16-320	Emergency or transitional housing.
WAC 458-16-330	Sheltered workshops for the handicapped.
WAC 458-16-340	Multipurpose senior citizen centers.
WAC 458-16-560	Housing for very low-income households.

Other References

AGO 1976 No. 18	Taxation – Property – Removal of exemption – Taxation of previously exempt property for prior
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years.

[AGO 1977 No. 8](#) Taxation -- Property – Excise – Leases – Taxation of improvements to leaseholds of public property.

[AGO 1979 No. 19](#) Taxation – Property – Indians – Taxation of property situated on federally-recognized Indian reservations.

Court Cases

Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339.

Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.

Catholic Archbishop of Seattle v. Johnston, (1978) 89 W2d 505, 573 P2d 793.

Johnson v. Spokane, (1978) 19 WA 722, 577 P2d 164.

Timber Traders, Inc. v. Johnston, (1976) 87 W2d 42, 548 P2d 1080.

United Methodist Church v. Walla Walla County, (1973) 82 W2d 138, 508 P2d 1361.

[BTA Decisions](#) Board of Tax Appeals search decisions

[Special Notices](#) Property Tax Special Notices search by title and subject

5.3 Deferral of Special Assessments and/or Property Taxes

5.3.1 Senior Citizens and Disabled Persons

[RCW 84.38.010](#) Legislative finding and purpose.

[RCW 84.38.020](#) Definitions.

[RCW 84.38.030](#) Conditions and qualifications for claiming deferral.

[RCW 84.38.040](#) Declaration to defer special assessments and/or real property taxes – Filing – Contents – Appeal

[RCW 84.38.050](#) Renewal of deferral – Forms – Notice to renew – Limitation upon special assessment deferral amount.

[RCW 84.38.060](#) Declaration of deferral by agent, guardian, etc.

[RCW 84.38.070](#) Ceasing to reside permanently on property subject to deferral declaration.

[RCW 84.38.080](#) Right to deferral not reduced by contract or agreement.

[RCW 84.38.090](#) Procedure where residence under mortgage or purchase contract.

[RCW 84.38.100](#) Lien of state, mortgage or purchase contract holder – Priority – Amount – Interest.

[RCW 84.38.110](#) Duties of county assessor.

[RCW 84.38.120](#) Payments to local improvement or taxing districts.

[RCW 84.38.130](#) When deferred assessments or taxes become payable.

[RCW 84.38.140](#) Collection of deferred assessments or taxes.

[RCW 84.38.150](#) Election to continue deferral by surviving spouse or surviving domestic partner.

[RCW 84.38.160](#) Payment of part or all of deferred taxes authorized.

[RCW 84.38.170](#) Collection of personal property taxes not affected.

RCW 84.38.180	Forms – Rules and regulations.
WAC 458-18-010	Deferral of special assessments and/or property taxes – Definitions.
WAC 458-18-020	Deferral of special assessments and/or property taxes – Qualifications for deferral.
WAC 458-18-030	Deferral of special assessments and/or property taxes – Declarations to defer – Filing– Forms.
WAC 458-18-040	Deferral of special assessments and/or property taxes – Lien of state – Mortgage – Purchase contract – Deed of trust.
WAC 458-18-050	Deferral of special assessments and/or property taxes – Declarations to renew deferral – Filing – Forms.
WAC 458-18-060	Deferral of special assessments and/or property taxes – Limitations of deferral – Interest.
WAC 458-18-070	Deferral of special assessments and/or property taxes – Duties of the county assessor.
WAC 458-18-080	Deferral of special assessments and/or property taxes – Duties of the department of revenue – State treasurer.
WAC 458-18-090	Deferral of special assessments and/or property taxes – Appeals.
WAC 458-18-100	Deferral of special assessments and/or property taxes – When payable – Collection – Partial payment.

Other References

Special Notices

[Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold](#) - 2013

[Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency](#) – 2015

[Changes to property tax relief programs](#) – 2020

Legislative changes for property tax relief programs to calculate combined disposable income - 2021

5.3.2 Homeowners With Limited Income

RCW 84.37.010	Findings -- Intent.
RCW 84.37.020	Definitions.
RCW 84.37.030	Deferral program qualifications.
RCW 84.37.040	Deferral program administration.
RCW 84.37.050	Renewals -- Requirement to reside on property.
RCW 84.37.060	Right to defer not reduced by contract or agreement.
RCW 84.37.070	State lien on property.
RCW 84.37.080	Conditions under which deferment ends.
RCW 84.37.090	Applicable statutory provisions.

RCW 84.37.900	Severability -- 2007 sp.s. c 2. -- Decodified by the code reviser, July 2016.
RCW 84.37.901	Application -- 2007 sp.s. c 2.
RCW 84.37.902	Review by the joint legislative audit and review committee. -- Decodified by the code reviser, July 2016.
RCW 84.37.903	Effective date -- 2007 sp.s. c 2.
WAC 458-18A-010	Deferral of special assessments and/or property taxes -- Definitions.
WAC-458-18A-020	Deferral of special assessments and/or property taxes -- Qualifications for deferral.
WAC-458-18A-030	Deferral of special assessments and/or property taxes -- Declarations to defer -- Filing-- Forms.
WAC 458-18A-040	Deferral of special assessments and/or property taxes -- Lien of state -- Mortgage -- Purchase contract -- Deed of trust.
WAC 458-18A-050	Deferral of special assessments and/or property taxes -- Declarations to renew deferral -- Filing -- Forms.
WAC 458-18A-060	Deferral of special assessments and/or property taxes -- Limitations of deferral -- Interest.
WAC 458-18A-070	Deferral of special assessments and/or property taxes -- Duties of the county assessor.
WAC 458-18A-080	Deferral of special assessments and/or property taxes -- Duties of the department of revenue -- State treasurer.
WAC 458-18A-090	Deferral of special assessments and/or property taxes -- Appeals.
WAC 458-18A-100	Deferral of special assessments and/or property taxes -- When payable -- Collection -- Partial payment.

Other References

Special Notices	<p>Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold - 2013</p> <p>Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency - 2015</p>
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5.4 Other Exemptions

5.4.1 Other Exemptions – Improvements to Single Family Dwellings

RCW 84.36.400	Improvements to single family dwellings.
WAC 458-16-080	Improvements to single family dwellings – Definitions – Exemption – Limitation – Appeal rights.

5.4.2 Other Exemptions – Alcohol, Biodiesel, and Wood Biomass Fuels

- [RCW 82.29A.135](#) Exemptions – Property used to manufacture alcohol, biodiesel, or wood biomass fuel. [RCW 84.36.635](#) Property used for the manufacture of alcohol fuel or biodiesel fuel.
[RCW 84.36.640](#) Property used for the manufacture of wood biomass fuel.

5.4.3 Other Exemptions – Multi Unit Dwellings

- [RCW 84.14.005](#) Findings.
[RCW 84.14.007](#) Purpose.
[RCW 84.14.010](#) Definitions.
[RCW 84.14.020](#) Exemption – Duration – Valuation – Relocation assistance.
[RCW 84.14.021](#) Exemption – Duration – Valuation – New Construction.
[RCW 84.14.030](#) Application – Requirements.
[RCW 84.14.040](#) Designation of residential targeted area – Criteria – Local designation – Hearing – Standards, guidelines.
[RCW 84.14.050](#) Application – Procedures.
[RCW 84.14.060](#) Approval – Required findings.
[RCW 84.14.070](#) Processing – Approval – Denial – Appeal.
[RCW 84.14.080](#) Fees.
[RCW 84.14.090](#) Filing requirements upon completion – Owner, city – Determination by city – Notice of intention of city not to file – Extension of deadline – Appeal.
[RCW 84.14.100](#) Report – Filing.
[RCW 84.14.110](#) Cancellation of exemption – Notice by owner of change in use – Additional tax – Penalty – Interest – Lien – Notice of cancellation – Appeal – Correction of tax rolls.

5.4.4 Other Exemptions – Improvements for Water Quality

- [RCW 84.36.255](#) Improvements to benefit fish and wildlife habitat, water quality, and water quantity – Cooperative assistance to landowners – Certification of best management practice – Limitation – Landowner claim and certification.
[RCW 89.08.440](#) Best management practices for fish and wildlife habitat, water quality, and water quantity property tax exemption – List – Forms – Certification of claims.

5.4.5 Other Exemptions – Parcels Valued at Less Than \$500

- [RCW 84.36.015](#) Property valued at less than five hundred dollars – Exceptions.

5.4.6 Other Exemptions – Personal Property Exemptions

RCW 84.36.070	Intangible personal property – Appraisal.
RCW 84.36.110	Household goods and personal effects – Fifteen thousand dollars actual value to head of family.
RCW 84.36.120	Household goods and personal effects – Definitions.
RCW 84.36.240	Soil and water conservation districts, personal property.
RCW 84.36.300	Stocks of merchandise, goods, wares or material – Aircraft parts, etc. – When eligible for exemption.
RCW 84.36.310	Stocks of merchandise, goods, wares or material – Aircraft parts, etc. – Filing requirements.
RCW 84.36.320	Stocks of merchandise, goods, wares or material – Inspection of books and records.
RCW 84.36.477	Business inventories.
RCW 84.36.510	Mobile homes in dealer's inventory.
RCW 84.36.595	Motor vehicles, travel trailers, and campers.
RCW 84.36.597	Heavy equipment rental tax exemption.
RCW 84.36.600	Computer software.
RCW 84.36.630	Farming machinery and equipment.
RCW 84.36.645	Semiconductor materials. (<i>Contingent effective date; contingent expiration date.</i>)
RCW 84.40.405	Rules for agricultural products and business inventories.
WAC 458-16-115	Personal property exemptions for household goods, furnishings, and personal effects, and for the head of a family.
WAC 458-50-150	Intangible personal property exemption—Introduction.
WAC 458-50-160	Exempt intangible property distinguished from other intangibles.
WAC 458-50-170	Valuation principles.
WAC 458-50-180	Appraisal practices relating to valuing intangible personal property.
WAC 458-50-190	Valuation of particular assets.

5.4.7 Historic Property

RCW 84.26.010	Legislative findings.
RCW 84.26.020	Definitions.
RCW 84.26.030	Special valuation criteria.
RCW 84.26.040	Application -- Fees.
RCW 84.26.050	Referral of application to local review board – Agreement – Approval or denial.
RCW 84.26.060	Notice to assessor of approval – Certification and filing – Notation of special valuation.
RCW 84.26.070	Valuation.
RCW 84.26.080	Duration of special valuation – Notice of disqualification.
RCW 84.26.090	Disqualification for valuation – Additional tax – Lien – Exceptions from additional tax.
RCW 84.26.100	Payment of additional tax – Distribution.
RCW 84.26.110	Special valuation – Request for assistance from state historic preservation officer authorized.
RCW 84.26.120	Rules.

RCW 84.26.130	Appeals from decisions on applications.
WAC 458-15-005	Purpose.
WAC 458-15-010	Authority.
WAC 458-15-015	Definitions.
WAC 458-15-020	Application.
WAC 458-15-030	Multiple applications.
WAC 458-15-040	Costs and fees.
WAC 458-15-050	Qualifications.
WAC 458-15-060	Processing of the agreement.
WAC 458-15-070	Disqualification or removal.
WAC 458-15-080	Disqualification or removal – Effective date.
WAC 458-15-090	Additional tax.
WAC 458-15-100	Appeals
WAC 458-15-110	Exemption of portion of historic property.
WAC 458-15-120	Revaluation and new construction.

5.4.8 Miscellaneous Exemptions

RCW 82.48.110	Aircraft not to be subject to ad valorem tax – Exceptions.
RCW 84.09.040	Penalty for nonperformance of duty by county officers.
RCW 84.36.079	Rights, title, interest, and materials of certain vessels under construction.
RCW 84.36.080	Certain ships and vessels.
RCW 84.36.090	Exemption for other ships and vessels.
RCW 84.36.100	Size of vessel immaterial.
RCW 84.36.105	Cargo containers used in ocean commerce.
RCW 84.36.130	Airport property in this state for smaller airports belonging to municipalities of adjoining states.
RCW 84.36.135	Real and personal property of housing finance commission.
RCW 84.36.210	Public right of way easements.
RCW 84.36.230	Interstate bridges – Reciprocity.
RCW 84.36.301	Legislative finding and declaration for RCW 84.36.300.
RCW 84.36.451	Right to occupy or use certain public property, including leasehold interests.
RCW 84.36.470	Agricultural Products – Exemption.
RCW 84.36.487	Air pollution control equipment in thermal electric generation facilities – Records – Payments on cessation of operation.

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- [RCW 84.36.500](#) Conservation futures on agricultural land.
 - [RCW 84.36.590](#) Property used in connection with privatization contract at Hanford reservation.
 - [RCW 84.36.595](#) Motor vehicles, travel trailers, and campers.
 - [RCW 84.36.605](#) Sales/leasebacks by regional transit authorities.
 - [RCW 84.36.655](#) Property related to the manufacture of superefficient airplanes. *(Expires July 1, 2040.)*

CHAPTER 6 – Taxing Districts

6.1 Taxing Districts

RCW 36.35.290	Easements – Electric utility recorded interest
RCW 84.04.120	"Taxing district".
RCW 84.08.140	Appeals from levy of taxing district to department of revenue.
RCW 84.09.030	Taxing district boundaries – Establishment.
RCW 84.09.035	Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Date effective.
RCW 84.09.037	School district boundary changes.
RCW 84.40.090	Taxing districts to be designated – Separate assessments.
RCW 84.40.160	Manner of listing real estate – Maps.
RCW 84.40.170	Plat of irregular subdivided tracts – Notice to owner – Surveys – Costs.
RCW 84.48.130	Certification of assessed valuation to taxing district.
RCW 84.52.025	Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.
RCW 84.52.020	Taxing districts must certify their budgets or estimates of property taxes to be levied.
RCW 84.52.070	Certification of levies to the assessor.
WAC 458-12-140	Taxing district boundaries -- Designation of tax code area.
WAC 458-50-130	Taxing district boundary changes – Estoppel.

Other References

Special Notice	Property Tax Special Notice - 2008 Legislation Updates
PTA 21.1.2021	Levy Certification Requirements

6.2 Plats

RCW 36.18.010	Auditor's fees.
RCW 36.80.050	Highway plat book.
RCW 58.08.010	Town plat to be recorded – Requisites.
RCW 58.08.015	Effect of donation marked on plat.
RCW 58.08.020	Additions.
RCW 58.08.030	Plats to be acknowledged – Certificate that taxes and assessments are paid.
RCW 58.08.035	Platted streets, public highways – Lack of compliance, penalty.
RCW 58.08.050	Official plat – Platted streets as public highways.
RCW 58.17.070	Preliminary plat of subdivisions and dedications – Submission for approval – Procedure.
RCW 58.17.080	Filing of preliminary plat – Notice.
RCW 58.17.090	Notice of public hearing.
RCW 58.17.092	Public notice – Identification of affected property.

RCW 58.17.095	Ordinance may authorize administrative review of preliminary plat without public hearing.
RCW 58.17.100	Review of preliminary plats by planning commission or agency – Recommendation – Change by legislative body – Procedure – Approval.
RCW 58.17.110	Approval or disapproval of subdivision and dedication – Factors to be considered – Conditions for approval – Finding – Release from damages.
RCW 58.17.120	Disapproval due to flood, inundation or swamp conditions – Improvements – Approval conditions.
RCW 58.17.130	Bond in lieu of actual construction of improvements prior to approval of final plat – Bond or security to assure successful operation of improvements.
RCW 58.17.140	Time limitation for approval or disapproval of plats – Extensions.
RCW 58.17.150	Recommendations of certain agencies to accompany plats submitted for final approval.
RCW 58.17.155	Short subdivision adjacent to state highway – Notice to department of transportation.
RCW 58.17.160	Requirements for each plat or replat filed for record.
RCW 58.17.165	Certificate giving description and statement of owners must accompany final plat – Dedication, certificate requirements if plat contains – Waiver.
RCW 58.17.170	Written approval of subdivision – Original of final plat to be filed – Copies.
RCW 58.17.180	Review of decision.
RCW 58.17.190	Approval of plat required before filing – Procedure when unapproved plat filed.
RCW 58.17.195	Approval of plat or short plat – Written finding of conformity with applicable land use controls.
RCW 58.17.200	Injunctive action to restrain subdivision, sale, transfer of land where final plat not filed.
RCW 58.17.205	Agreements to transfer land conditioned on final plat approval – Authorized.
RCW 58.17.210	Building, septic tank or other development permits not to be issued for land divided in violation of chapter or regulations – Exceptions – Damages – Rescission by purchaser.
RCW 58.17.212	Vacation of subdivision – Procedure.
RCW 58.17.215	Alteration of subdivision – Procedure.
RCW 58.17.225	Easement over public open space – May be exempt from RCW 58.17.215 – Hearing – Notice.
RCW 58.18.010	Assessor's plat – Requisites, filing, index, etc. – When official plat.
RCW 65.04.030	Instruments to be recorded or filed.
RCW 65.04.050	Index of instruments, how made and kept – Recording of plat names.

6.3 Surveys

RCW 58.09.020	Definitions.
RCW 58.09.030	Compliance with chapter required.
RCW 58.09.040	Records of survey – Contents – Filing – Replacing corner, filing record.

RCW 58.09.050	Records of survey – Processing – Requirements.
RCW 58.09.060	Records of survey, contents – Record of corner, information.
RCW 58.09.080	Certificates – Required – Forms.
RCW 58.09.090	When record of survey not required.
RCW 58.17.250	Survey of subdivision and preparation of plat.
RCW 58.17.255	Survey discrepancy – Disclosure.

6.4 Segregations

RCW 58.17.020	Definitions.
RCW 84.04.090	"Real property".
RCW 84.04.120	"Taxing district".
RCW 84.04.130	"Tract", "lot", etc.
RCW 84.40.042	Valuation and assessment of divided or combined property.
RCW 84.40.230	Contract to purchase public land.
RCW 84.40.240	Annual list of lands sold or contracted to be sold to be furnished assessor.
RCW 84.40.315	Federal agencies and property taxable when federal law permits.
RCW 84.56.340	Payment on part of parcel or tract or on undivided interest or fractional interest – Division – Certification – Appeal.
RCW 84.60.050	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use -- Effect.
RCW 84.60.070	Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required.
WAC 458-07-035	Listing of property – Subdivisions and segregation of interests.

Other References

AGO 2005, No. 2	PROPERTY – REAL ESTATE – COUNTIES – Authority of county to impose procedural requirements on recording of property boundary disputes resolved by agreement.
Special Notice	Adding New Value to the Assessment Rolls.

CHAPTER 7 – Levies

7.1 Levy of Taxes

[State Constitution, Art. VII, Sections 1 and 2](#)

- [RCW 28A.315.305](#) School district organizational changes – Corporate existence – Payment of bonded indebtedness – Levy authority – Levy requirements for dissolved or annexed financially insolvent school districts.
- [RCW 28A.323.010](#) Joint school districts – Defined – Designation.
- [RCW 28A.323.040](#) Joint school districts – Administration – County to which joint school district considered as belonging.
- [RCW 28A.323.060](#) Joint school districts – Directors – Vacancies.
- [RCW 28A.323.080](#) Joint school districts – Assessed valuation – Certification.
- [RCW 28A.323.090](#) Joint school districts – Levy of tax.
- [RCW 28A.323.100](#) Joint school districts – Levy of tax – Remittance to district treasurer.
- [RCW 36.21.100](#) Annual report to department of revenue on property tax levies and related matters.
- [RCW 39.67.010](#) Agreements contingent on property tax levy – Authorized.
- [RCW 39.67.020](#) Transfer of funds between taxing districts.
- [RCW 53.36.100](#) Levy for industrial development district purposes – Notice – Petition - Election
- [RCW 53.36.160](#) Multiyear levy periods – Requirements.
- [RCW 73.08.080](#) Tax levy authorized. [Veterans Assistance Fund.]
- [RCW 84.08.140](#) Appeals from levy of taxing district to department of revenue.
- [RCW 84.09.030](#) Taxing district boundaries – Establishment.
- [RCW 84.41.050](#) Application — Procedures.
- [RCW 84.48.110](#) Transcript of proceedings to county assessors – Delinquent tax for certain preceding years included.
- [RCW 84.52.010](#) Taxes levied or voted in specific amounts -- Effect of constitutional and statutory limitations.
- [RCW 84.52.018](#) Calculation of tax levy rates when the assessment of highly valued property is in dispute.
- [RCW 84.52.020](#) City and district budgets to be filed with county legislative authority.
- [RCW 84.52.025](#) Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.
- [RCW 84.52.030](#) Time of levy.
- [RCW 84.52.040](#) Levies to be made on assessed valuation.
- [RCW 84.52.043](#) Limitations upon regular property tax levies.

RCW 84.52.044	Limitations upon regular property tax levies — Participating fire protection jurisdictions.
RCW 84.52.050	Limitation of levies.
RCW 84.52.052	Excess levies authorized – When – Procedure.
RCW 84.52.053	Levies by school districts authorized – When -- Procedure.
RCW 84.52.0531	Levies by school districts – Maximum dollar amount for maintenance and operation support – Restrictions – Maximum levy percentage – Levy reduction funds – Rules.
RCW 84.52.054	Excess levies – Ballot contents – Eventual dollar rate on tax rolls.
RCW 84.52.056	Excess levies for capital purposes authorized.
RCW 84.52.058	School districts with high/nonhigh relationship
RCW 84.52.063	Rural library district levies.
RCW 84.52.065	State levy for support of common schools.
RCW 84.52.067	State levy for support of common schools – Disposition of funds.
RCW 84.52.069	Emergency medical care and service levies
RCW 84.52.070	Certification of levies to assessor.
RCW 84.52.080	Extension of taxes on rolls – Form of certificate – Delivery to treasurer.
RCW 84.52.085	Property tax errors.
RCW 84.52.105	Affordable housing levies authorized – Declaration of emergency and plan required.
RCW 84.52.120	Metropolitan park districts – Protection of levy from prorationing – Ballot proposition.
RCW 84.52.125	Fire protection districts — Protection from levy prorationing.
RCW 84.52.130	Fire protection district excess levies.
RCW 84.52.135	County levy for criminal justice purposes.
RCW 84.52.140	Additional regular property tax levy authorized
RCW 84.52.700	County airport district levy authorized.
RCW 84.52.703	Mosquito control district levies authorized.
RCW 84.52.706	Rural county library district levy authorized.
RCW 84.52.709	Intercounty rural library district levy authorized.
RCW 84.52.712	Reduction of city levy if part of library district.
RCW 84.52.713	Island library district levy authorized.
RCW 84.52.718	Levy by receiver of disincorporated city authorized.
RCW 84.52.719	Second class city levies.
RCW 84.52.721	Unclassified city sewer fund levy authorized.
RCW 84.52.724	City accident fund levy authorized.
RCW 84.52.727	City emergency fund levy authorized.
RCW 84.52.730	City lowlands and waterway projects levy authorized.
RCW 84.52.733	Metropolitan municipal corporation levy authorized.

RCW 84.52.736	Metropolitan park district levy authorized.
RCW 84.52.739	Code city accident fund levy authorized.
RCW 84.52.742	County lands assessment fund levy authorized.
RCW 84.52.745	General county levy authorized.
RCW 84.52.749	County rail district tax levies authorized.
RCW 84.52.750	Solid waste disposal district – Excess levies authorized.
RCW 84.52.751	County hospital maintenance levy authorized.
RCW 84.52.754	Park and recreation service area levies authorized.
RCW 84.52.757	Park and recreation district levies authorized.
RCW 84.52.760	County road fund levy authorized.
RCW 84.52.761	Road and bridge service district levies authorized.
RCW 84.52.763	City firemen's pension fund levy authorized.
RCW 84.52.769	Reduction of city levy if part of fire protection district.
RCW 84.52.772	Fire protection district levies authorized.
RCW 84.52.775	Port district levies authorized.
RCW 84.52.778	Public utility district levy authorized.
RCW 84.52.784	Water-sewer district levies authorized.
RCW 84.52.786	Cultural arts, stadium and convention district tax levies authorized.
RCW 84.52.787	Cemetery district levy authorized.
RCW 84.52.790	Public hospital district levy authorized.
RCW 84.52.793	Air pollution control agency levy authorized.
RCW 84.52.796	Mental retardation and developmental disability services levy authorized.
RCW 84.52.799	Veteran's relief fund levy authorized.
RCW 84.52.802	Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Property tax levy authorized.
RCW 84.52.808	River improvement fund levy authorized.
RCW 84.52.811	Intercounty river control agreement levy authorized.
RCW 84.52.814	Flood control zone district levy authorized.
RCW 84.52.816	Flood control zone prorationing protection
RCW 84.52.817	Irrigation and rehabilitation district special assessment authorized.
RCW 84.52.820	Reclamation district levy authorized.
RCW 84.52.823	Levy for tax refund funds.
RCW 84.55.045	Applicability of chapter to levy by port district for industrial development district purposes.

RCW 84.56.010	Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.
RCW 84.56.022	Tax statement to show voter-approved levies.
RCW 84.56.430	Relisting and relevy of tax adjudged void.
RCW 84.68.040	Levy for tax refund fund.
RCW 84.69.020	Grounds for refunds – Determination – Payment – Report.
WAC 458-19-005	Definitions.
WAC 458-19-010	Levy limit and levy rate calculations.
WAC 458-19-020	Levy limit – Method of calculation.
WAC 458-19-025	Restoration of regular levy.
WAC 458-19-030	Levy limit – Consolidation of districts.
WAC 458-19-035	Levy limit – Annexation.
WAC 458-19-040	Levy limit – Newly formed taxing district.
WAC 458-19-045	Levy limit – Removal of limit (lid lift).
WAC 458-19-050	Port district levies.
WAC 458-19-05001	Port district levies for industrial development district purposes.
WAC 458-19-055	Levy limit – Proration of earmarked funds.
WAC 458-19-060	Emergency medical service levy.
WAC 458-19-065	Levy limit – Protection of future levy capacity.
WAC 458-19-070	Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded.
WAC 458-19-075	Constitutional one percent levy limit calculation.
WAC 458-19-080	City annexed by fire protection and/or library districts.
WAC 458-19-085	Refunds – Procedures – Applicable limits.
WAC 458-19-095	Fire protection district formation-cities and towns-highest lawful levy.
WAC 458-19-550	State levy – Apportionment between counties.

Other References

AGO 1965 No. 65	Taxation – Property – Valuation – "True and fair value."
AGLO 1975, No. 12	Districts – Schools – Elections – Ballot titles.
AGLO 1976, No. 70	Taxation – Real property – Counties – Deadline for annual property tax levies.
AGO 1977, No. 7	Taxation – Property – Pensions – Retirement – Police – Firemen – LEOFF – Property taxes for firemen's pension fund.
AGO 1977, No. 9	Taxation – Property – Cities and towns – Local improvements – Applicability of statutory tax limitation to certain municipal property taxes.
AGLO 1978, No. 29	Districts – Port – Taxation – Restrictions upon property taxation by newly formed port district.
AGO 1981, No. 11	Districts – Port – Taxation – Budget – Timing of certain port district property tax levies.

Special Notices	2008 Legislation Updates - Levy Lid Lift, Establishing Taxing District Boundaries, Beach Management Districts, Binding Site Plans (Issued August 27, 2008)	
	2010 Legislation Updates (Issued June 30, 2010)	
	2009 Legislation Updates - Levies & Collection Issues (Issued July 23, 2009)	
	Taxing District Levy Certification (Issued July 15, 2008)	
	Determining the Limit Factor for Increases in Property Tax Levies (April 2009)	
	2011 Legislative Updates & Special Session – Levies, Collection & Appeals	
	Legislative Update for Assessors and Treasurers – State School Levy, Enrichment Levies, and State Local Effort Assistance. (August 2017)	
	Legislative changes to tax increment financing (June 2022)	
	Court Cases	Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339.
		Dept. of Revenue v. Hoppe, (1973) 82 W2d 549, 512 P2d 1094.
Hoppe v. King County, (1980) 95 W2d 332, 622 P2d 845.		
Sator v. Dept. of Revenue, (1977) 89 W2d 338, 572 P2d 1094.		

7.2 Limitations

RCW 84.55.005	Definitions. (Effective if unconstitutionality of Initiative Measure No. 747 is affirmed by pending appeal.)
RCW 84.55.010	Limitations prescribed.
RCW 84.55.0101	Limit factor – Authorization for taxing district to use one hundred one percent or less – Ordinance or resolution.
RCW 84.55.015	Restoration of regular levy.
RCW 84.55.020	Limitation upon first levy for district created from consolidation.
RCW 84.55.030	Limitation upon first levy following annexation.
RCW 84.55.035	Inapplicability of limitation to newly-formed taxing district created other than by consolidation or annexation.
RCW 84.55.040	Increase in statutory dollar rate limitation.
RCW 84.55.045	Applicability of chapter to levy by port district for industrial development district purposes.
RCW 84.55.047	Applicability of chapter to community revitalization financing increment areas.
RCW 84.55.050	Election to authorize increase in regular property tax levy – Limited propositions – Procedure.
RCW 84.55.060	Rate rules – Educational program – Other necessary action.
RCW 84.55.070	Inapplicability of chapter to levies for certain purposes.
RCW 84.55.080	Adjustment to tax limitation.
RCW 84.55.092	Protection of future levy capacity.
RCW 84.55.100	Determination of limitations.
RCW 84.55.110	Withdrawal of certain areas of a library district, metropolitan park district, fire protection

	district, or public hospital district – Calculation of taxes due.
RCW 84.55.120	Public hearing – Taxing district's revenue sources – Adoption of tax increase by ordinance or resolution.
RCW 84.55.125	Limitation adjustment for certain leasehold interests
RCW 84.55.130	Inapplicability of limitation to certain multiyear levy periods by port districts.
RCW 84.55.135	Property tax levies or special assessments on dissolved special purpose districts-When authorized.
WAC 458-19-005	Definitions.
WAC 458-19-010	Levy limit and levy rate calculations.
WAC 458-19-020	Levy limit – Method of calculation.
WAC 458-19-025	Restoration of regular levy.
WAC 458-19-030	Levy limit – Consolidation of districts.
WAC 458-19-035	Levy limit – Annexation.
WAC 458-19-040	Levy limit – Newly formed taxing district.
WAC 458-19-045	Levy limit – Removal of limit (lid lift).
WAC 458-19-050	Port district levies.
WAC 458-19-05001	Port district levies for industrial development district purposes.
WAC 458-19-055	Levy limit – Proration of earmarked funds.
WAC 458-19-060	Emergency medical service levy.
WAC 458-19-065	Levy limit – Protection of future levy capacity.
WAC 458-19-070	Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded.
WAC 458-19-075	Constitutional one percent limit calculation.
WAC 458-19-080	City annexed by fire protection and/or library districts.
WAC 458-19-085	Refunds – Procedures – Applicable limits.
WAC 458-19-090	Fire Protection district formation-Cities and towns highest lawful levy.

Other References

AGLO 1975, No. 86	Taxation – Property – Port districts – Computation of port district property tax under 106% statutory limitation.
AGLO 1976, No. 6	Taxation – Property – Expiration of 106% limitation upon regular property taxes.
AGO 1977, No. 9	Taxation – Property – Cities and towns – Local improvements – Applicability of statutory tax limitation to certain municipal property taxes.
AGLO 1977, No. 9	Districts – Ports – Elections – Bonds – Taxation – Real property – Passage or failure of proposition.
AGLO 1978, No. 29	Districts – Port – Taxation – Restrictions upon property taxation by newly formed port district.
AGO 1978, No. 29	Taxation – Property – Elections – Extent of voter approval required to exceed 106% limitation.

[AGO 2006, No. 9](#) Fire Protection Districts – Cities & Towns – Annexation – Taxation – Effect on fire protection district's taxing authority of annexing part of the district into a code city

[State Constitution, Art. VII, Sec. 2](#) Limitation on Levies

Special Notices

[2008 Legislation Updates - Levy Lid Lifts, Establishing Taxing District Boundaries, Beach Management Districts, binding Site Plans \(Issued August 27, 2008\)](#)

[Determining The Levy Limit Factor For Property Tax Increases \(Issued April 22, 2009\)](#)

[Legislative changes to property tax administration \(Issued June 9, 2022\)](#)

7.3 Withdrawal or Reannexations of Areas

- [RCW 27.12.355](#) Rural county library district, island library district, or intercounty rural library district – Withdrawal or reannexation of areas.
- [RCW 27.12.470](#) Rural partial-county library districts.
- [RCW 35.61.360](#) Withdrawal or reannexation of areas. (Metropolitan park district.)
- [RCW 52.04.056](#) Withdrawal or reannexation of areas. (Fire protection district.)
- [RCW 52.04.141](#) Annexation of contiguous territory not in same county.
- [RCW 52.04.161](#) Newly incorporated city or town deemed annexed by district – Withdrawal.
- [RCW 70.44.235](#) Withdrawal or reannexation of areas. (Public hospital district.)
- [RCW 84.55.110](#) Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Calculation of taxes due.

7.4 Public Hearings – Increasing Revenues

- [RCW 84.55.120](#) Public hearing – Taxing district's revenue sources – Adoption of tax increase by ordinance or resolution.

Other References

- [PTA 21.1.021](#) Levy Certification Requirements

CHAPTER 8 – Property Tax Annual Ratio Study

RCW 84.12.350	Apportionment of value by department of revenue.
RCW 84.16.110	Apportionment of value to counties by department of revenue.
RCW 84.40.185	Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.
RCW 84.48.075	County indicated ratio – Determination by department – Submission of preliminary ratio to assessor – Rules – Use classes – Review of preliminary ratio – Certification – Examination of assessment procedures – Adjustment of ratio.
RCW 84.48.080	Equalization of assessments – Taxes for state purposes – Procedure – Levy and apportionment – Hypothetical levy for establishing consolidated levy – Rules – Record.
RCW 84.52.065	State levy for support of common schools.
WAC 458-53-010	Declaration of purpose.
WAC 458-53-020	Definitions.
WAC 458-53-030	Stratification of assessment rolls – Real property.
WAC 458-53-050	Land use stratification, sales summary and abstract report.
WAC 458-53-070	Real property sales studies.
WAC 458-53-080	Real property sales sample selection.
WAC 458-53-095	Property values used in the ratio study.
WAC 458-53-100	County generated sales studies.
WAC 458-53-105	Review procedures for county studies.
WAC 458-53-130	Real property appraisal studies.
WAC 458-53-135	Indicated real property ratio – Computation.
WAC 458-53-140	Personal property ratio study.
WAC 458-53-160	Indicated personal property ratio – Computation.
WAC 458-53-200	Certification of county preliminary and indicated ratios – Review.
WAC 458-53-210	Appeals.

CHAPTER 9 – Assessment Roll/Tax Roll

RCW 36.21.080	New construction building permits – When property placed on assessment rolls.
RCW 84.34.090	Extension of additional tax and penalties on tax roll – Lien.
RCW 84.34.100	Payment of additional tax, penalties, and/or interest.
RCW 84.40.020	Assessment date – Average inventory may be used – Public inspection of listing, documents, and records.
RCW 84.40.040	Time and manner of listing.
RCW 84.40.090	Taxing districts to be designated – Separate assessments.
RCW 84.40.160	Manner of listing real estate – Maps.
RCW 84.40.320	Detail and assessment lists to board of equalization.
RCW 84.48.010	County board of equalization – Formation – Per diem – Meetings – Duties – Records – Correction of rolls – Extending taxes – Change in valuation, release or commutation of taxes by county legislative authority prohibited.
RCW 84.48.034	County board of equalization – Duration of order.
RCW 84.48.050	Abstract of rolls to state auditor – State action if assessor does not transmit, when.
RCW 84.48.080	Equalization of assessments – Taxes for state purposes – Procedure – Levy and apportionment – Hypothetical levy for establishing consolidated levy – Rules – Record.
RCW 84.48.120	Extension of state taxes.
RCW 84.48.130	Certification of assessed valuation to taxing districts.
RCW 84.52.080	Extension of taxes on rolls – Form of certificate – Delivery to treasurer.
RCW 84.56.010	Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.
RCW 84.56.020	Taxes collected by treasurer – Dates of delinquency – Tax statement notice concerning payment by check – Interest – Penalties.
RCW 84.56.022	Tax statement to show voter-approved levies.
RCW 84.56.025	Waiver of interest and penalties – Circumstances – Provision of death certificate and affidavit for certain waivers.
RCW 84.56.050	Treasurer's duties on receiving rolls – Notice of taxes due.
RCW 84.56.120	Removal of property from county or state after assessment without paying tax.
RCW 84.56.280	Settlement with state for state taxes – Penalty.
RCW 84.56.290	Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.

RCW 84.56.300	Annual report of collections to county auditor.
WAC 458-07-030	True and fair value – Defined – Criteria – Highest and best use – Data from property owner.
WAC 458-12-115	Personalty – Taxable situs – In general.
WAC 458-14-025	Assessment roll corrections not requiring board action.
WAC 458-14-026	Assessment roll corrections agreed to by taxpayer
WAC 458-30-280	Notice to withdraw from classification.
WAC 458-30-320	Assessment and tax rolls.

Assessment Roll – Public Utilities

RCW 84.12.350	Apportionment of value by department of revenue.
RCW 84.12.360	Basis of apportionment.
RCW 84.12.370	Certification to county assessor – Entry upon tax rolls.
RCW 84.16.040	Annual assessment – Sources of information.
RCW 84.16.050	Basis of valuation – Apportionment of system value to state.
RCW 84.16.090	Assessment roll – Notice of valuation.
RCW 84.16.110	Apportionment of value to counties by department of revenue.
RCW 84.16.120	Basis of apportionment.
RCW 84.16.130	Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.
WAC 458-50-100	Apportionment of operating property to the various counties and taxing districts. In general.

Other References

Special Notice	Adding New Value to the Assessment Roll (Issued November 27, 2017)
	Building Permits In Relationship to Adding Value of New Construction (Issued September 15, 2008)

CHAPTER 10 – Special Benefit Assessment Districts

10.1 Diking and Drainage

Diking Districts

Chapter 85.05 RCW	Diking districts.
RCW 85.05.135	Special assessments – Budgets – Alternative methods.
RCW 85.05.367	Lands owned by district exempt from taxation.
RCW 85.05.380	Public lands subject to assessment – Rights and liabilities of public corporations.
Chapter 85.18 RCW	Levy for continuous benefits – Diking districts
RCW 85.18.010	Levy for continuous benefits authorized -- Base benefits.

Drainage Districts

Chapter 85.06 RCW	Drainage districts and miscellaneous drainage provisions.
RCW 85.06.125	Special assessments – Budgets – Alternative methods.
RCW 85.06.350	Public lands subject to assessment – Rights and liabilities of public corporations.

Diking and Drainage District in Two or More Counties

Chapter 85.24 RCW	Diking and drainage districts in two or more counties.
RCW 85.24.065	Special assessments – Budgets – Alternative methods.
RCW 85.24.250	Municipality may contribute.
RCW 85.24.275	Assessment of state lands.

10.2 Flood Control Districts

Flood Control

RCW 86.12.010	County tax for river improvement fund – Flood control maintenance account.
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Flood Control by Counties Jointly

RCW 86.13.010	Boundary line rivers – Contract to control.
RCW 86.13.030	Tax levy in each county – Intercounty river improvement fund.

Flood Control Zone Districts

RCW 86.15.160	Excess levies, assessments, regular levies and charges – Local improvement districts.
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10.3 Irrigation And Rehabilitation Districts

Irrigation Districts

- [RCW 87.03](#) Irrigation districts generally.
- [RCW 87.03.240](#) Assessments, how and when made – Assessment roll.
- [RCW 87.03.242](#) Exemption of farm and agricultural land from special benefit assessments.

Irrigation and Rehabilitation Districts

- [Chapter 87.84 RCW](#) Irrigation and rehabilitation districts.
- [RCW 87.84.070](#) Special assessments – Notice and election – Collection.

10.4 Forest Fire Protection Assessment Districts

- [RCW 76.04.610](#) Forest fire protection assessment.
- [RCW 52.16.170](#) Taxation and assessment of lands lying both within a fire protection district and forest protection assessment area.

10.5 Horticultural Assessment Districts

- [RCW 15.09.135](#) Assessment – Public hearing – Rate – County review – Lien.

10.6 Mosquito Control Districts

- [Chapter 17.28 RCW](#) Mosquito control districts.
- [RCW 17.28.100](#) Election on proposition to levy tax.
- [RCW 17.28.252](#) Excess levy authorized.
- [RCW 17.28.253](#) District boundaries for tax purposes.
- [RCW 17.28.255](#) Classification of property – Assessments.
- [RCW 17.28.256](#) Assessments – Roll, hearings, notices, objections, appeal, etc.
- [RCW 17.28.257](#) Assessments – Payment, lien, delinquencies, foreclosure, etc.
- [RCW 17.28.260](#) General obligation bonds – Excess property tax levies.

10.7 Pest Control Districts

- [RCW 17.12.080](#) Levies on state and county lands – Levies on state lands to be added to rental or purchase price.

10.8 Reclamation Districts

- [Chapter 89.30 RCW](#) Reclamation districts of one million acres.

10.9 River and Harbor Improvement

- [Chapter 88.32 RCW](#) River and harbor improvements.

[RCW 88.32.040](#) Establishment of assessment district – Assessments – State lands.

10.10 Road Improvement Districts

[Chapter 36.88 RCW](#) County road improvement districts.

[RCW 36.88.080](#) Property included in district – Method of assessment – Assessment limited by benefit.

[RCW 36.88.085](#) Exemption of farm and agricultural land from special benefit assessments.

10.11 Television Reception Improvement District

[Chapter 36.95 RCW](#) Television reception improvement districts.

10.12 Weed Districts

[Chapter 17.04 RCW](#) Weed districts.

[RCW 17.04.170](#) Indian reservation lands – United States lands.

[RCW 17.04.180](#) County and state lands.

[RCW 17.04.240](#) Assessments – Classification of property – Tax levy.

[RCW 17.04.245](#) Assessment – Tax roll – Collection.

[Chapter 17.06 RCW](#) Intercounty weed districts.

[RCW 17.06.060](#) Director's powers and duties – Taxation – Treasurer – Costs.

Other References

[AGO 1984, No. 1](#) Districts – Weed – Taxation – Assessments – Counties – Cities and towns – Applicability of weed district assessments to certain city-owned land.

Court of Appeals [Moses Lake irrigation and Rehabilitation District v. Grant County Treasurer](#)

Special Notices [2008 Legislation Updates - Levy Lid Lifts, Establishing Taxing District Boundaries, Beach Management Districts, Binding Site Plans \(Issued August 27, 2008\)](#)
[2009 Legislation Updates - Levies & Collections \(Issued July 23, 2009\)](#)

CHAPTER 11 – Appeals

11.1 Board of Equalization

RCW 84.08.020	Additional powers – To advise county and local officers – Books and blanks – Reports.
RCW 84.08.060	Additional powers – Powers over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
RCW 84.08.130	Appeals from county board of equalization to board of tax appeals – Notice.
RCW 84.40.020	Assessment date — Average inventory basis may be used — Public inspection of listing, documents, and records.
RCW 84.40.038	Petition county board of equalization – Limitation on changes to time limit – Waiver of filing deadline – Direct appeal to state board of tax appeals.
RCW 84.40.150	Sick or absent persons – May report to board of equalization.
RCW 84.40.320	Detail and assessment lists to board of equalization.
RCW 84.48.010	County board of equalization – Formation – Per Diem – Meetings – Duties – Records – Correction of rolls – Extending taxes – Change in valuation, release or commutation of taxes by county legislative authority prohibited.
RCW 84.48.014	County board of equalization – Composition of board – Appointment – Qualifications.
RCW 84.48.018	County board of equalization – Chairman – Quorum.
RCW 84.48.022	County board of equalization – Meetings.
RCW 84.48.026	County board of equalization – Terms – Removal.
RCW 84.48.028	County board of equalization – Clerk – Assistants.
RCW 84.48.032	County board of equalization – Appraisers.
RCW 84.48.034	County board of equalization – Duration of order.
RCW 84.48.036	County board of equalization – Annual budget.
RCW 84.48.038	County board of equalization – Legal advisor.
RCW 84.48.042	County board of equalization – Training school.
RCW 84.48.046	County board of equalization – Operating manual.
RCW 84.48.065	Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.
RCW 84.48.140	Property tax advisor.
RCW 84.48.150	Valuation criteria including comparative sales to be made available to taxpayer – Change.
WAC 458-14-001	Boards of equalization – Introduction.
WAC 458-14-005	Definitions.

WAC 458-14-015	Jurisdiction of county boards of equalization.
WAC 458-14-025	Assessment roll corrections not requiring board action.
WAC 458-14-026	Assessment roll corrections agreed to by taxpayer.
WAC 458-14-035	Qualifications of members – Term – Organization of board – Quorum – Adjournment – Alternate and interim members.
WAC 458-14-046	Regularly convened session – Board duties – Presumption – Equalization to revaluation year.
WAC 458-14-056	Petitions – Time limits – Waiver of filing deadline for good cause.
WAC 458-14-066	Requests for valuation information – Duty to exchange information – Time limits.
WAC 458-14-076	Hearings on petitions.
WAC 458-14-087	Evidence of value – Admissibility – Weight.
WAC 458-14-095	Record of hearings.
WAC 458-14-105	Hearings – Open sessions – Exceptions.
WAC 458-14-116	Orders of the board – Notice of value adjustment – Effective date.
WAC 458-14-127	Reconvened boards – Authority.
WAC 458-14-136	Hearing examiners.
WAC 458-14-146	Conflicts of interest.
WAC 458-14-156	Training seminars.
WAC 458-14-160	Continuances – Ex parte contact.
WAC 458-14-170	Appeals to the state board of tax appeals.
WAC 458-14-171	Direct appeals to board of tax appeals.

Other References

AGO 1971, No. 37	Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.
AGO 1971, No. 31	Taxation – Real property – Application of tax exemption provided under Chapter 288, Laws of 1971, 1st Ex. Sess., to heirs or grantees of a tax exempt property owner.
AGO 1972, No. 23	Taxation – Real property – Exemption – Elderly – Sale to noneligible grantee – Portion of tax to be paid.
AGO 1973, No. 16	Offices and officers – County – Board of equalization – Taxation – Jurisdiction of county board of equalization to increase property tax valuation without notice.
AGO 1977, No. 21	Districts – Diking – Elections – Eligibility of contract purchasers to vote in diking district elections.
AGO 1986, No. 3	Counties – Assessor – Taxes – Valuation of property – Presumption of correctness.
Court of Appeals Division No. 1	University Village v. King County - Total Market Value

Court Cases Island County on Assessment Ratios v. Dept. of Revenue (1972) 81 W2d 193, 500 P2d 756.
 Niichel v. Lancaster (1982) 97 W2d 620, 647 P2d 1021.

11.2 Board of Tax Appeals

RCW 82.03.010	Board created.
RCW 82.03.020	Members – Number – Qualifications – Appointment.
RCW 82.03.030	Terms – Vacancies.
RCW 82.03.040	Removal of members – Grounds – Procedure.
RCW 82.03.050	Operation on part time or full-time basis – Salary – Compensation – Travel expenses.
RCW 82.03.060	Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee – Restriction on leaving board.
RCW 82.03.070	Executive director, tax referees, clerk, assistants.
RCW 82.03.080	Chairman.
RCW 82.03.090	Office of board – Quorum – Hearings.
RCW 82.03.100	Findings and decisions – Signing – Filing – Public inspection.
RCW 82.03.110	Publication of findings and decisions.
RCW 82.03.120	Journal of final findings and decisions.
RCW 82.03.130	Appeals to board – Jurisdiction as to types of appeals – Filing.
RCW 82.03.140	Appeals to board – Election of formal or informal hearing.
RCW 82.03.150	Appeals to board – Informal hearings, powers of board or tax referees – Assistance.
RCW 82.03.160	Appeals to board – Formal hearings, powers of board or tax referees – Assistance.
RCW 82.03.170	Rules of practice and procedure.
RCW 82.03.180	Judicial review.
RCW 82.03.190	Appeal to board from denial of petition or notice of determination as to reduction or refund – Procedure – Notice.
RCW 82.03.200	Appeals from county board of equalization – Evidence submission in advance of hearing.
RCW 84.08.060	Additional powers — Power over county boards of equalization — Reconvening — Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
RCW 84.08.130	Appeals from county board of equalization to board of tax appeals – Notice.
WAC 456-09	Formal hearings – Practice and procedure.
WAC 456-10	Informal hearings – Practice and procedure.

11.3 Other Appeals

RCW 79.125.450	Second-class shorelands on navigable lakes – Sale.
RCW 84.08.140	Appeals from levy of taxing district to department of revenue.
RCW 84.12.340	Hearings on assessment, time and place of.
RCW 84.14.070	Processing – Approval – Denial – Appeal
RCW 84.16.100	Hearings, time and place of.
RCW 84.26.130	Appeals from decisions on applications. (Historic property.)
RCW 84.33.130	Forestland valuation – Application by owner that land be designated and valued as forestland – Hearing – Rules – Approval, denial of application – Appeal.
RCW 84.34.035	Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval.
RCW 84.34.108	Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.
RCW 84.36.385	Residences – Claim for exemption – Forms – Change of status – Publication and notice of qualifications and manner of making claims.
RCW 84.36.812	Additional tax payable at time of sale – Appeal of assessed values.
RCW 84.36.850	Review – Appeals.
RCW 84.38.040	Declaration to defer special assessments and/or real property taxes – Filing – Contents – Appeal.
RCW 84.40.039	Reducing valuation after government restriction – Petitioning assessor – Establishing new valuation – Notice – Appeal – Refund
RCW 84.70.010	Reduction in value – Abatement – Formulas – Appeal – Physical improvements to qualifying single-family dwellings.
WAC 458-53-210	Appeals.

CHAPTER 12 – Tax Increment Financing

12.1 Community Revitalization Financing (CRF)

RCW 39.89.010	Declaration – Purpose.
RCW 39.89.020	Definitions.
RCW 39.89.030	Authority – Conditions.
RCW 39.89.040	Coordination with other programs – Improvements by private developer must meet applicable state and local laws.
RCW 39.89.050	Procedure for creating increment areas.
RCW 39.89.060	Public notice – Notice to officials.
RCW 39.89.070	Apportionment of taxes.
RCW 39.89.080	General indebtedness – Security.
RCW 39.89.090	Conclusive presumption of validity.
RCW 39.89.100	Revenue bonds.
RCW 39.89.900	Supplemental nature of chapter.

12.2 Hospital Benefit Zones (HBZ)

RCW 39.100.010	Definitions.
RCW 39.100.020	Conditions for financing public improvements.
RCW 39.100.030	Benefit zone creation – Agreement, hearing, and notice requirements – Ordinance requirements.
RCW 39.100.040	Benefit zone ordinance, publicizing and delivery – Challenges to benefit zone formation.
RCW 39.100.050	Use of excess local excise tax – Boundary information – Definitions.
RCW 39.100.060	Issuance of revenue bonds.
RCW 39.100.900	Effective date – 2006 c 111.

12.3 Local Infrastructure Financing Tool (LIFT)

RCW 39.102.010	Finding.
RCW 39.102.020	Definitions.
RCW 39.102.030	Creation.
RCW 39.102.040	Application process – Board approval.
RCW 39.102.050	Demonstration projects.
RCW 39.102.060	Limitations on revenue development areas.
RCW 39.102.070	Local infrastructure financing – Conditions.
RCW 39.102.080	Revenue development area adoption – Process.
RCW 39.102.090	Revenue development area adoption – Ordinance – Hearing and delivery requirements.
RCW 39.102.100	Revenue development area adoption – Notice requirements.
RCW 39.102.110	Local excise tax allocation revenues.

RCW 39.102.120	Local property tax allocation revenues.
RCW 39.102.130	Use of sales and use tax funds.
RCW 39.102.140	Reporting requirements.
RCW 39.102.150	Issuance of general obligation bonds.
RCW 39.102.160	Use of tax revenue for bond repayment.
RCW 39.102.170	Limitation on bonds issued.
RCW 39.102.190	Revenue bonds to fund public improvements.
RCW 39.102.195	Limitation on use of revenues.
RCW 39.102.200	Joint legislative audit and review committee reports.
RCW 39.102.210	Program evaluation.
RCW 39.102.220	Administration by department and board
RCW 39.102.902	Construction – 2006 c 181.
RCW 39.102.903	Effective date – 2006 c 181
RCW 39.102.905	Expiration date – 2013 2 nd sp.s. c 21.

12.4 Local Revitalization Financing (LRF)

RCW 39.104.010	Finding.
RCW 39.104.020	Definitions.
RCW 39.104.030	Conditions.
RCW 39.104.040	Creation of revitalization area.
RCW 39.104.050	Limitations on revitalization areas.
RCW 39.104.060	Use of property tax allocation revenues for revitalization financing – Opting out – Partial participation.
RCW 39.104.070	Participating in revitalization financing – Interlocal agreement – Imposition of sales and use tax – Ordinance to opt out – Notice.
RCW 39.104.080	Local property tax allocation revenues – Distribution – Determination – Termination – Exception.
RCW 39.104.090	Local sales and use tax increments.
RCW 39.104.100	Application process – Department of revenue approval.
RCW 39.104.110	Issuance of general obligation bonds.
RCW 39.104.120	Use of tax revenue for bond repayment.
RCW 39.104.130	Limitation on bonds issued.
RCW 39.104.140	Construction – Port districts – Authority.
RCW 39.104.150	Administration by the department – Adoption of rules.

12.5 Local Infrastructure Project Area Financing (LIPA)

RCW 39.108.005	Finding.
RCW 39.108.010	Definitions.

RCW 39.108.030	Designation of sending areas – Inclusion of agricultural and forestland of long-term commercial significance.
RCW 39.108.040	Development rights from agricultural and forestland of long-term commercial significance.
RCW 39.108.050	Designation of sending areas—Inclusion of rural zoned lands under certain circumstances.
RCW 39.108.060	Determination of total number of transferable development rights for agricultural and forestland of long-term commercial significance and designated rural zoned lands.
RCW 39.108.070	Allocation among local governments of transferable development rights from agricultural and forestland of long-term commercial significance and designated rural zoned lands.
RCW 39.108.080	Development plan for infrastructure.
RCW 39.108.090	Program for transfer of development rights into receiving areas – Requirements.
RCW 39.108.100	Development rights available for transfer to receiving cities.
RCW 39.108.110	Quantitative and qualitative performance measures—Reporting.
RCW 39.108.120	Creating a local infrastructure project area.
RCW 39.108.130	Limitations on local infrastructure project areas.
RCW 39.108.140	Participating taxing districts.
RCW 39.108.150	Allocation of property tax revenues.

12.6 State Land Improvement Financing Area (SLIFA)

RCW 39.112.010	Finding.
RCW 39.112.020	Definitions.
RCW 39.112.030	Conditions.
RCW 39.112.040	Creation of revitalization area.
RCW 39.112.050	Limitations on revitalization areas.
RCW 39.112.060	Use of property tax allocation revenues for revitalization financing – Opting out – Partial participation.
RCW 39.112.070	Participating in revitalization financing – Interlocal agreement – Imposition of sales and use tax – Ordinance to opt out – Notice.
RCW 39.112.080	Use of tax revenue for bond repayment.
RCW 39.112.090	Limitation on bonds issued.

12.7 Commercial Office Space Development Area (COSDA)

RCW 35.107.005	Findings – Intent.
RCW 35.107.010	Commercial office space development area—Local sales and use tax remittance program—Local property tax reinvestment program.
RCW 35.107.020	Definitions.
RCW 35.107.030	Ordinance establishing commercial office space development area – Requirements.
RCW 35.107.040	Application for a qualifying project – Requirements.
RCW 35.107.050	Application approval by administrative official or committee of the city – When authorized.

- [RCW 35.107.060](#) Commercial office development public improvement fund – Required deposits.
- [RCW 35.107.070](#) Commercial office development public improvement fund – Expenditures.
- [RCW 35.107.080](#) Ownership change in participating projects.
- [RCW 35.107.090](#) Joint legislative audit and review committee report.

12.8 Local Tax Increment Financing (LTIF)

- [RCW 39.114.010](#) Definitions
- [RCW 39.114.020](#) Designation of increment areas by local governments – Project analysis – Fees may be charged to private developers – Mitigation plan with fire protection districts or regional fire protection service authorities – Reimbursement of costs - Ordinance adoption requirements.
- [RCW 39.114.030](#) Public improvements
- [RCW 39.114.040](#) Notice.
- [RCW 39.114.050](#) Apportionment of taxes.
- [RCW 39.114.060](#) General indebtedness – Security.
- [RCW 39.114.070](#) Direct or collateral attacks.
- [RCW 39.114.080](#) Revenue bonds – Issuance.
- [RCW 39.114.090](#) Supplemental nature of chapter.
- [Special Notice](#) Legislative changes to tax increment financing (June 2022)

CHAPTER 13 – Annual Reports

Assessor Reports, Deadlines, and DOR Contacts

Due Date	Report	Rule/Law	Division	DOR Contact	Phone #	Email
Feb 28	Calendar Year Collections Report	RCW 84.08	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Feb 28	101 Levy Limitations Worksheets	RCW 84.08	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Feb 28	Joint District Data	RCW 84.08	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Feb 28	TCA Levy Totals Booklet	RCW 84.08	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Feb 28	10 Page Levy Report	RCW 84.08.040	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Feb 28	Senior and Disabled Relief Report	RCW 84.08.040	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Feb 28	Final Values	RCW 84.08.040	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Feb 28	Roll Data	RCW 84.08.010	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
Mar 15	County Statistics for Comparison Report (reporting form)	N/A	Property Tax	Marilyn O'Connell	(360) 534-1364	MarilynO@dor.wa.gov
Mar 31	Revaluation Plan	WAC 458-07-025	Property Tax	Marilyn O'Connell	(360) 534-1364	MarilynO@dor.wa.gov
Jul 15	Assessor's Certificate of Assessment Rolls to the County BOE	WAC 458-53-135	Property Tax	Mary Burket	(360) 534-1368	MaryBu@dor.wa.gov
Aug 31	Taxing District Boundary Report	WAC 458-12-140	Property Tax	Susan Ragland	(360) 534-1369	SusanRa@dor.wa.gov
Sep 01	Personal Property Stratification Report	WAC 458-53-140	Property Tax	Mary Burket	(360) 534-1368	MaryBu@dor.wa.gov
Sep 15	Assessor's Certificate of New Construction	N/A	Property Tax	Mary Burket	(360) 534-1368	MaryBu@dor.wa.gov

Due Date	Report	Rule/Law	Division	DOR Contact	Phone #	Email
	Value to the County BOE					
Oct 15	County Revaluation Progress Report	RCW 84.41.130	Property Tax	Marilyn O'Connell	(360) 534-1364	MarilynO@dor.wa.gov
Oct 31	Abstract of Assessed Values Report	RCW 84.08.040	Research & Fiscal Analysis	Frank Wilson	(360) 534-1527	FrankW@dor.wa.gov
***	Current Use Stratification Report	WAC 458-53-030	Property Tax	Mary Burket	(360) 534-1368	MaryBu@dor.wa.gov
***	Real Property Sales Study (Ratio Study Valid and Invalid Sales Report)	WAC 458-53-100	Property Tax	Mary Burket	(360) 534-1368	MaryBu@dor.wa.gov
***	Real Property Stratification Report	WAC 458-53-135	Property Tax	Mary Burket	(360) 534-1368	MaryBu@dor.wa.gov
* If a due date falls on a Saturday, Sunday, or legal holiday, the due date changes to the next business day (RCW 1.12.070).						
*** Report due as soon as possible after rolls are closed. Ratio will be estimated if report(s) are not received by November 30. RCW 84.48.080						

Assessor Required Reports - Narrative			
Report Title	Description	How Data is Used	Why Data is Needed
Calendar Year Collections Report - RCW 84.08	Reports property taxes collected for each roll including additions, collections, cancellations, and the uncollected balance at the end of each year.	Provides source data for Property Tax Statistics Report, used to respond to legislative staff questions and to complete data requests.	Statutorily required Annual Property Tax Statistics report cannot be completed until all 39 collections reports are received.
101 Levy Limitations Worksheets - RCW 84.08	Used to calculate the levy limit for regular taxing districts and school districts.	Data source for fiscal notes/estimates, source data for Property Tax Statistics, to develop responses to legislative staff questions, and to complete data requests.	Statutorily required Annual Property Tax Statistics report cannot be completed until all levy reports are received. Accurate fiscal notes and estimates provided to the legislature require accurate and complete data to prevent unintended consequences.
Joint District Data - RCW 84.08	Parent counties supply assessed value, rate, levy, and any relevant 101 levy limit calculations for joint taxing districts.	Data used to develop fiscal notes/estimates, source data for Property Tax Statistics, to develop responses to legislative staff questions, and to complete data requests.	Statutorily required Annual Property Tax Statistics report cannot be completed until all levy reports are received. Accurate fiscal notes and estimates provided to the legislature require accurate and complete data to prevent unintended consequences.
TCA Levy Totals Booklet - RCW 84.08	Includes information for each tax code area (TCA), usually including the taxing districts, levies, and total rates for each TCA.	Data used to develop fiscal notes/estimates, source data for Property Tax Statistics, to develop responses to legislative staff questions, and to complete data requests.	Statutorily required Annual Property Tax Statistics report cannot be completed until all levy reports are received. Accurate fiscal notes and estimates provided to the legislature require accurate and complete data to prevent unintended consequences.
10 Page Levy Report - RCW 84.08.040	List of every value, rate, and amount levied for each taxing district.	Data used to develop fiscal notes/estimates, source data for Property Tax Statistics, to develop responses to legislative staff questions, and to complete data requests.	Statutorily required Annual Property Tax Statistics report cannot be completed until all levy reports are received. Accurate fiscal notes and estimates provided to the legislature require accurate and complete data to prevent unintended consequences.
Senior and Disabled Relief Report - RCW 84.08.040	Summarizes the amount of property tax relief granted by the senior citizen and disabled person exemption.	Data used to develop fiscal notes/estimates, source data for Property Tax Statistics, to develop responses to legislative staff questions, and to complete data requests.	Statutorily required Annual Property Tax Statistics report cannot be completed until all reports are received. Accurate fiscal notes and estimates provided to the legislature require accurate and complete data to prevent unintended consequences.

Report Title	Description	How Data is Used	Why Data is Needed
Final Values - RCW 84.08.040	Updates real and personal property values for adjusting the state levy parts 1 and 2.	Values change between when the abstract report is completed, and when taxes are actually levied. The state levy must be adjusted the next year for these changes in value, this report is used to make these required adjustments.	Corrections and adjustments to the state levy must be made in the year following the year the tax was levied. The state levy cannot be calculated until all 39 county reports are received. This allows necessary corrections or adjustments to be made timely.
Roll Data - RCW 84.08.010	Includes the entire real and personal property rolls for the assessment year. Data includes assessed values, market values, taxable values, exemption types, parcel numbers, owner names and addresses, land use codes, acres, and tax code areas.	Data used to develop fiscal notes/estimates, to develop responses to legislative staff questions, and to complete data requests.	Accurate fiscal notes and estimates provided to the legislature require accurate and complete data to prevent unintended consequences. Reduces the number of DOR requests for additional data due to having complete and accurate roll data.
County Statistics for Comparison Report (reporting form)	As a follow-up to the Revaluation Progress Report, reports end-of-year information about appeals, completion of work, status of software/GIS, segregations, personal property auditing, and updates about final budget and staffing. It does not duplicate data requested in the Progress Report.	Data used by DOR to monitor appeal workload, county software usage, and to produce the Comparison of County Assessor Statistics report.	Provides DOR with county dates for completion of revaluation work, status of county appeal workload, and final budget and staffing data. This data is important to determine if a county is likely to complete their revaluation plan and for working with the assessor on mitigation of challenges.
Revaluation Plan - RCW 84.41.041 WAC 458-07-025	Plans cover an inspection cycle of six years or less. General requirements for a plan include providing detailed descriptions of inspection cycles, revaluation workload, staffing and other resources.	Allows DOR to ensure each county has a systematic plan for inspecting all real property at least once every six years and that all property is revalued annually.	Revaluation plans may vary in length (up to six years). By law, assessors must submit revaluation plans to DOR for review and approval. DOR reviews and approves plans and monitors compliance of approved plans.
Assessor's Certificate of Assessment Rolls to the County BOE - WAC 458-53-135	Serves as a permanent record of locally assessed values for the county. Includes value of forest land, current use land, improvements on current use land, senior frozen value, real property, and personal property.	Assessed values are used by DOR in the annual Ratio Study and the certification date may be used to determine the county board of equalization (BOE) regular convened session.	Assessors must certify the taxable (assessed) value of locally assessed real/personal property to the BOE with a copy to the DOR Ratio Specialist. Timeliness of DOR reconvene requests may be calculated using the certification date.

Report Title	Description	How Data is Used	Why Data is Needed
Taxing District Boundary Report - WAC 458-12-140	Taxing district boundary changes must be reported annually by August 31 or within 30 days of the change. While no specific format is required, all documentation submitted by the taxing district to the county auditor and the new map from the assessor should be provided.	Allows DOR to update GIS system taxing district and tax code area maps.	Ensures taxing district and tax code area boundaries are accurate and current. Also ensures taxpayers are paying the correct amount of taxes for the districts in the tax code area where their property is located. Accurate and timely information ensures utility values are apportioned to the correct tax code areas where the assets are located.
Personal Property Stratification Report - RCW 36.21.100 WAC 458-53-140	Used to determine the number of appraisals included in the ratio study and for ratio calculation. The most current certified assessment roll is used for stratification.	Necessary for utilization in the random sampling process for the next year’s personal property ratio studies.	Parcel stratification reports are essential for DOR to calculate the county personal property ratio to equalize the state school levy.
Assessor’s Certificate of New Construction Value to the County BOE – RCW 84.40.040 RCW 36.21.080	Provides the value of new construction added to the assessment roll.	Values are used by DOR for the annual Ratio Study and the certification date may be used to determine the county board of equalization (BOE) regular convened session.	Assessors must certify the value of new construction added to the assessment roll to the BOE with a copy to the DOR Ratio Specialist. Timeliness of DOR reconvene requests may be calculated using the certification date.
County Revaluation Progress Report - RCW 84.41.130 WAC 458-07-025	Annual progress report on completion of approved Revaluation plan. Includes information on physical inspections, valuations scheduled and completed, valuation methods, completion date for key tasks, new construction data, and proposed budget and staffing for the next year.	Data is used to produce the Comparison of County Assessor Statistic report and to monitor compliance with approved revaluation plans. Assessors may use data to justify filling vacant positions or hiring additional staff to complete required work in a timely manner.	Assists DOR in determining if all real property is inspected in each inspection area annually, and if the revaluation plan needs adjustments or amendments. Helps DOR identify counties at risk for not complying with an approved revaluation plan, requiring notification of the county legislative authority.
Abstract of Assessed Values - RCW 84.08.040	Includes senior citizen exemption data, current use values, new construction values, real property values subject to regular levies, personal property values, property values based on land use codes, and other miscellaneous data.	Essential for calculating the state levy. Data also used to develop fiscal notes/estimates, source data for Property Tax Statistics and Comparison of County Assessor Statistics Reports, to develop responses to legislative staff questions, and to complete data requests.	The state levy cannot be calculated until all 39 county abstracts are received. The same is true for the annual Property Tax Statistics report, which cannot be completed until all abstracts are received. Accurate fiscal notes and estimates provided to the legislature require accurate and complete data to prevent unintended consequences.

Report Title	Description	How Data is Used	Why Data is Needed
<p>Current Use Stratification Report - RCW 36.21.100 WAC 458-53-030</p>	<p>Used to determine the number of appraisals included in the ratio study and for ratio calculation. The most current certified assessment roll is used for stratification.</p>	<p>Used by DOR to calculate the current year current use property ratios. Necessary for utilization in the random sampling process for the next year’s ratio studies.</p>	<p>Stratification reports are essential for DOR to calculate the county current use property ratio to equalize the state school levy.</p>
<p>Real Property Sales Study (Ratio Study Valid / Invalid Sales Report) - WAC 458-53-100</p>	<p>Study includes all sales occurring in a county between May 1 (preceding January of the current assessment year) and April 30 (of the current assessment year).</p>	<p>Used by DOR to calculate the current year real property ratios.</p>	<p>The Assessor is required to submit a sales study to DOR each year. 1% is deducted from each recorded sales price, as adjustments for values transferred that are not assessable as real property. All sales must be reviewed and coded as valid or invalid sales (WAC 458-53-070 & 080). All assessed values must be updated to reflect the current year value prior to the report being run.</p>
<p>Real Property Stratification Report - RCW 36.21.100 WAC 458-53-135</p>	<p>Grouping of real property within each county into homogeneous classifications based upon certain criteria to obtain representative samples. Used to determine the number of appraisals included in the ratio study and for ratio calculation. The most current certified assessment roll is used for stratification. Counties must stratify the roll using a land use code stratification system as prescribed by DOR (WAC 458-53-030).</p>	<p>Used by DOR to calculate the current year real property ratios. Necessary for utilization in the random sampling process for the next year’s real property ratio studies.</p>	<p>Sales stratification reports are essential for DOR to calculate the county real property ratio to equalize the state school levy.</p>

*** Report due as soon as possible after rolls are closed. Ratio will be estimated if report(s) are not received by November 30. RCW 84.48.080

DOR – Department of Revenue

RFA – Research and Fiscal Analysis

PT – Property Tax Division

CHAPTER 14 – Record Retention

[General Records Retention Schedule for Local Government Agencies](#)

APPENDIX A – Definitions and Terminology

The following definitions/terminologies are taken from specific property tax statutes, property tax rules, advisories, or Black's Law Dictionary:

- A -

Ad valorem tax	A tax based on the value of property.
Additional tax (Current Use) RCW 84.34.108	The difference between the property tax paid as open space land, farm and agricultural land, or timber land and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty if the land had been assessed without penalty if the land had been assessed without regard to classification.
Additional tax (Historic Property) RCW 84.26.090 WAC 458-15-015	"Additional taxes, interest and penalties: (a) The cost multiplied by the levy rate in each year the property was subject to special valuation; plus (b) interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property under chapter 84.26 RCW; plus (c) a penalty equal to twelve percent of the amount determined in (a) and (b)."
Advance tax(Quick collect) RCW 84.56.070	Tax collected on personal property, which is to be sold, moved, or liquidated. The tax is calculated and collected on current year levy, based on new value.
Advisory value RCW 84.41.110 WAC 458-53-020	The true and fair value determinations by department appraisers or auditors made at the request of the county assessor. The value made by them shall not in any manner be binding upon the assessor.
Appraisal	An estimate of value.
Assessment date RCW 84.40.020 WAC 458-12-360	All real and personal property in this state that is subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed.
Assessment ratio RCW 84.40.030	All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.
Assessed value RCW 84.40.020 RCW 84.04.030	The terms "assessed valuation of taxable property," "valuation of taxable property," "value of taxable property," "taxable value of property," "property assessed," and "value," whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as defined in RCW 84.04.030 . RCW 84.04.030 – Assessed value of property shall be held and construed to mean aggregate valuation of property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy.
Assessment year	January 1 through December 31st of any year. The year the property is listed and assessed by the county assessor.

[RCW 84.40.020](#)
[RCW 84.04.040](#) The assessment year is the calendar year prior to the year the taxes become due and payable.

- B -

Board of equalization – County
[RCW 84.48.010](#)
[WAC 458-14-001](#) The county governmental authority has the option of either appointing the members or constituting the board. The board shall consist of not less than three nor more than seven members and this board shall convene at a time set by statutes. There is no state board of equalization...Only a state board of tax appeals and the Department of Revenue.

Bond A written promise/document to pay a specified sum of money at a specified date or dates in the future together with periodic interest. Revenue and general obligation bond.

Boundary change
[RCW 84.09.030](#)
[WAC 458-12-140](#) Any change in taxing district boundaries, for the purpose of property taxation and the levy of property taxes. Most taxing district's boundaries must be established by August 1 of the year in which the levy is made.

Cancellation Reduction to the tax roll after the roll has been certified for collection for a specific year.

Change of use
[Chapter 84.34 RCW](#)
[Chapter 84.33 RCW](#) When land which is classified under chapter [84.34](#) RCW or designated under chapter [84.33](#) RCW is applied to some other use.

Change of venue
(Black's Law Dictionary) The removal of a suit begun in one county or district to another county or district for trial, though the term is also sometimes applied to the removal of a suit from one court of the same county or district.

Compensating tax
[Chapter 84.33 RCW](#) Tax calculated on removal from designated forest land classification.

Compliance, Notice of
[RCW 84.26.080](#)
[WAC 458-15-070](#) An affidavit on the real estate excise tax form which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.

Consolidated taxing district
[WAC 458-12-140](#) A combination of all taxing districts whose combined levy for tax purposes makes up the total levy applicable to an individual property.

Constitutional limitation
[RCW 84.55.010](#) The levy for a taxing district in any year shall be set so that the regular property taxes payable in the following year shall not exceed one hundred one percent of the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value resulting from new construction, improvements to property and any increase in the assessed value of state assessed property by the regular property tax levy rate of that district for the preceding year.

The constitutional limitation is often referred to as the "101% limit" or "levy limit."

Contiguous Land adjoining and touching other property held by the same ownership. Land divided by a public road, railroad, public right of way, or waterway, but otherwise an

RCW 84.34.020	integral part of a farming operation.
County commissioner RCW 36.32.005	The term county commissioners when used in Title 36 or other provision of law shall include the governmental authority empowered to so act under the provisions of a charter adopted by any county of the state.
County governmental authority	The board of county commissioners or county legislative body as established under Home Rule Charter.
County legislative authority WAC 458-18-510	The county commissioners, or in a case of a home rule charter county, the governmental authority empowered to so act.
County recording authority RCW 84.04.045 WAC 458-15-015	The county auditor or the county recording authority as authorized under Home Rule Charter.
Coupon	The interest document specifying the amount of interest and date of payment, attached to a bond or coupon warrant.
Coupon warrant	A warrant payable to the bearer with interest coupons attached. When issued, constitutes a general obligation of the district.
Current assessment year	The year the property is listed and valued by the county assessor.
Current tax year	The year the taxes are due and payable.
Current use Chapter 84.34 RCW	Present use of the land.
Deferred taxes RCW 84.38.010 WAC 458-18-010	A retired person qualifying under RCW 84.36.381 through 84.36.389 may elect to defer payment of special assessments and/or real property taxes on his/her residence an amount of up to 80% of their equity.
Delinquent assessments	Assessment remaining unpaid on and after the due date for which a penalty for non-payment is attached.
Delinquent interest RCW 84.56.020	Penalty for non-payment of a tax or assessment by the due date.
Department RCW 84.04.047	Department means the Department of Revenue of the state of Washington.
Designated forest land Chapter 84.33 RCW	Land which is primarily devoted to and used for growing and harvesting timber but its value for other purposes may be greater than its value for use as forest land.
Destroyed property RCW 36.21.080 RCW 84.70.010	If, on or before December 31 in any calendar year, any real or personal property placed upon the assessment roll of that year is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than twenty percent as a result of a natural disaster, the true and fair value of such property shall be reduced for that assessment year by an amount determined by taking the true and fair value of such taxable property before destruction or reduction in value and deduct there from the true and fair value of the remaining property after destruction or reduction in value.

District
[WAC 458-18-510](#) District means any county, city, town, port district, school district, road district, water district, fire district, other municipal corporation, now or hereafter existing, having the power or authorized by law to levy or have levied for it, burdens on property for the purposes of obtaining revenue for public purposes, but shall not include the state.

- E -

Eminent domain, Power of The right of government to take private property for public use (usually by purchase).

EMS [RCW 84.52.069](#) Emergency Medical Service.

Ex officio By virtue of the office.

Excess levy
[RCW 84.52.052](#) Levy of additional taxes by any taxing district over and above the regular/statutory rate. Approved by the electors at a special or general election. Voter approved levies in accordance with RCW 84.52.052; this does not include the EMS, Port, and PUD districts.

Export An export is an article that is sent, taken or carried out (*Black's Law Dictionary*) of a state destined to a foreign country. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)

- F -

Farm and agricultural land
[RCW 84.34.020](#) Land devoted primarily to the production of livestock, agricultural commodities, etc., for commercial purposes.

Fiscal year
[RCW 84.04.040](#) The assessment year and fiscal year shall commence January 1st and end December 31st in each year.

Floating home
[RCW 82.45.032](#) A building on a float used in whole or in part for human habitation as a single family dwelling, which is not designed for self-propulsion by mechanical means or for propulsion by means of wind, and which is on the property tax rolls of the county in which it is located.

Foreign commerce Means that commerce, commercial intercourse, traffic or trade which involves the purchase, sale or exchange of property and its transportation, or the transportation of persons, or the transportation of communications or electrical energy, from a state or territory of the United States to a foreign country, or from a foreign country to a state or territory of the United States. It includes fish, seafood, or other products originating on the high seas beyond the territorial limits of the state. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)

Forest land
[RCW 84.33.035](#) "Forest land" is synonymous with "designated forest land" and means any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres that is or are devoted primarily to growing and harvesting timber. Designated forest land means the land only and does not include a residential home site.

- G -**Gender, Number and**
[RCW 84.04.065](#)

Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males.

General obligation bond
[RCW 39.53.010](#)

Any bond, note, warrant, certificate of indebtedness, or other obligation of a public body which constitutes an indebtedness within the meaning of the constitutional debt limitation.

- H -**Highest and best use**
[WAC 458-07-030](#)

Basis for valuing property for assessment purposes. Highest and best use is the most profitable likely use for which a property can be put. It is the use, which will yield the highest return on the owner's investment.

Historic property
[RCW 84.26.020](#)
[WAC 458-15-015](#)

Real property together with improvements thereon, except property listed in a register primarily for objects buried below ground, which is: (a) Listed in a local register of historic places created by comprehensive ordinance, certified by the secretary of the interior as provided in P.L. 96-515; or (b) Listed in the national register of historic places.

Householder
[RCW 84.04.050](#)

Every person, married or single, who resides within the state of Washington being the owner or holder of an estate or having a house or place of abode, either as owner or lessee.

- I -**Import**

An import is an article, which comes from a foreign country (not from a state, territory, or possession of the United States) or originates on the high seas and is brought into the taxing jurisdiction of a state. (Rules relating to the Revenue Act of 1935, Washington State Tax Commission, p. 135.)

Indicated property ratio personal
[WAC 458-53-160](#)

The sum of the actual total county assessed values is divided by the sum of the indicated market values to determine the county indicated personal property ratio.

Indicated real property ratio
[WAC 458-53-135](#)

The sum total of the actual real property assessed values, forest land assessed values, senior freeze assessed values, and current use assessed values is divided by the sum of the indicated market values to determine the county indicated real property ratio.

Interstate
[WAC 458-12-115](#)

Goods in transit to this state from another state.

Interstate commerce

Includes, but is not limited to, that commerce, commercial intercourse, traffic, or trade which involves the purchase, sale or exchange of property and its transportation, or the transportation of persons, from one state or territory of the United States to another. (Rules relating to the Revenue Act of 1935, Washington

state tax commission, p. 135.)

Intrastate

[WAC 458-12-115](#)

Goods in transit from one point in this state to another point within this state.

- J -

Joint taxing district

All taxing districts other than the state, county, county roads, city, port, and public utility districts.

Judgment

An amount to be paid or collected by a governmental unit as the result of a court decision, including condemnation awards in payment for private property taken for public use.

Board of equalization

[RCW 84.48.010](#)

The Board of Equalization convenes annually on the 15th day of July, or within fourteen days of the certification of the county assessment rolls, for a period not to exceed four weeks but shall remain in session not less than three days, for the purpose of receiving and equalizing the assessed values for all property listed by the assessor on the real and personal property assessment rolls as of January 1, 12:00 noon meridian time, in the current year. The board shall hear and act upon all petitions regarding current assessments properly filed by any aggrieved party.

- L -

Land

The soil with everything on it and under it.

Land use code

[WAC 458-53-020](#)

The identification of each real property parcel by numerical digits as representations of the major use of the property. The Land Use Code is derived from the Standard Land Use Coding Manual as prepared by the Federal Bureau of Public Roads and includes use classifications specified by state law.

Lease for life

[WAC 458-16A-100](#)

A lease that terminates upon the demise of the lessee.

Legislative authority

Government authority of a city, town, or county.

Levy

[RCW 84.52.040](#)

The rate percent necessary to raise the amount of taxes for any taxing district within the county computed by an assessed valuation of any property.

The total dollar amount is also referred to as a levy.

Life estate

[WAC 458-16A-100](#)

An estate whose duration is limited to the life of the party holding it or of some other person.

Local review board

[RCW 84.26.020](#)

A local body designated by the local legislative authority.

Local improvement district (LID)

A single charge levied against a parcel of real property to defray the cost of a public improvement that presumably will benefit only the properties it serves. Public improvements might be assessments for sidewalks, curbs, sewer, or water lines.

Lot, tract, etc.

[RCW 84.04.130](#)

A piece or parcel of real property and piece or parcel of land is any contiguous quantity of land in the possession of, owned by, or recorded as property of the same claimant, person or company.

- M -

Manifest error RCW 84.68.110	Any error that is clearly evident from an inspection of any assessment list or tax roll itself; or any error that becomes clearly evident upon examination of any record of the county assessor or other public officer, any other error made in process of preparing any assessment list or tax roll and subsequently becoming evident. Providing that the correction of any of the above errors does not involve a revaluation of the property.
Market value estimate	Value of real property determined by the application of the market data approach, cost approach and income approach. Any one of the three approaches to value, or all of them, or a combination of approaches may finally be used in making the final estimate of market value depending on the circumstances. The market data and income approaches shall be considered where applicable in all appraisals.
Mobile home RCW 82.50.010 RCW 46.04.302	A structure, designed and constructed to be transportable in one or more sections, and is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities that include plumbing, heating, and electrical systems contained therein.
Modular home RCW 46.04.303	A factory-assembled structure designed primarily for use as a dwelling when connected to the required utilities that include plumbing, heating, and electrical systems contained therein, does not contain its own running gear, and must be mounted on a permanent foundation.
Money, moneys	Money or moneys shall be held to mean gold and silver coin, gold and silver certificates, treasury notes, United States notes, and bank notes.
Municipality	A district having powers of local self-government. City, town, etc., having its own self-government.

- N -

Net cash rental RCW 84.34.065	Average rental paid on an annual basis, in cash, for the land being appraised and other farm and agricultural land of similar quality and similarly situated that is available for lease for a period of at least three years to any reliable person without unreasonable restrictions on its use for production of agricultural crops.
New construction Chapter 36.21 RCW WAC 458-12-342	The creation of something new rather than the repair or improvement of something already existing. It is the building or erection of something which did not exist before, as distinguished from the alteration or repair of something already existing.
Notice of change of value RCW 84.40.045 WAC 458-12-360	A notice mailed by the assessor to the taxpayer when there is a change in the true and fair value of real property (land and/or improvements) or a change in value of land in open space classification.
Notice of compliance RCW 84.26.080	An affidavit on the real estate excise tax form which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.
Notice of continuance Chapter 82.45,84.33 and 84.34	An affidavit on the real estate excise tax form or a separate form which is signed by the new owner/owners at the time of sale or transfer of ownership when classified or designated land (open space, timber land, forest land, or farm and agricultural

RCW Chapter [458-30](#) and [458-40](#) WAC land) is desired to continue under the respective classification or designation.

Number and gender
[RCW 84.04.065](#)

Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males.

- O -

Oath/swear
[RCW 84.04.070](#)

"Oath" may be held to mean affirmation and the word "swear" may be held to mean affirm.

Omitted personal property
[RCW 84.40.080](#)
[WAC 458-12-050](#)

Personal property omitted from the assessment roll. It shall not include personalty that was listed but improperly valued.

Omitted real property
[RCW 84.40.080](#)
[WAC 458-12-050](#)

Real property omitted from the assessment roll for any preceding year at the value for that year. (Limitation of no more than three assessment years from the year of discovery.)

Omitted value
[RCW 84.40.080](#)
[WAC 458-12-050](#)

All personalty that was assessed at less than market value due to inaccurate reporting by the taxpayer or person reporting said property.

Open space land
[RCW 84.34.020](#)

"Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) preserve visual quality along highway, road, and street corridors or scenic vistas, or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification, or (c) any land meeting the definition of farm and agricultural conservation land under RCW 84.34.108(8). As a condition of granting open space classification, the legislative body may not require public access on land classified under RCW 84.34.108(1)(b)(iii) for the purpose of promoting conservation of wetlands.

Ordinance

An ordinance of a city or town or resolution or other instrument by which the governing body of the public body exercising any power hereunder takes formal action and adopts legislative provisions and matters of some permanency.

Owner

The party or parties having the fee interest in land, except where land is subject to real estate contract "owner" means the contract vendee. Legal owner is the person holding legal title to the property against which property tax is charged. The term lienholder is used on personal property.

- P -

Person RCW 84.04.075	Person shall be construed to include firm, company, association, or corporation.
Personal property RCW 84.04.080	The term personal property is defined in RCW 84.04.080, which should be consulted in any case where it is at all doubtful whether a given piece of property is real or personal.
Plat RCW 58.17.020	A map or representation of a subdivision, showing thereon the division of a tract or parcel of land into lots, blocks, streets and alleys, or other divisions and dedications.
Power of eminent domain	The right of government to take private property for public use (usually by purchase).
Public utilities RCW 84.12.200 Chapter 458-50 WAC	Each company doing intercounty or interstate business in this state that is assessed and has values certified to the county assessor by the Department of Revenue. The term "centrally assessed properties" is sometimes used for these properties. The properties consist of power, communication, and transportation companies.
PUD Title 54 RCW	Public Utility District. The purpose of this district is to conserve the water and power resources of the state of Washington for the benefit of the people thereof, and to supply public utility services including water and electricity for all uses.

- Q -

Quick collect RCW 84.56.070	The collection of taxes which have been levied (second Monday of October) on personal property that is about to be moved from the county where it has been assessed, about to be destroyed, sold or disposed of.
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- R -

Ratio RCW 84.48.075 WAC 458-53-020	The percentage relationship of real property assessed value to the true and fair value of real property as determined by real property sales, by department appraisals, or by department approved county appraisals, or the percentage relationship of personal property assessed value to the true and fair value of personal property as determined from department audits or from department approved county audits.
Ratio study RCW 84.48.075 WAC 458-53-020	The Department's annual comparison of the relationship between the county assessed values of real and personal property with the market value of that property as determined by the Department's analysis of sales, appraisals, and/or audits or the comparison of the relationship between the county assessed values of real property classified under chapter 84.34 RCW (current use) with the current use value of that property as determined by the department.
Real estate	Land with improvements on it.
Real property	Exclusive rights of possession, dominion, and use. A mental concept of real estate arising from ownership.

Regular property taxes/ regular property tax levies RCW 84.04.140	The term "regular property taxes" and the term "regular property tax levy" shall mean a property tax levy by or for a taxing district which levy is subject to the aggregate limitation set forth in RCW 84.52.043 and 84.52.050 , as now or hereafter amended, or which is imposed by or for a port district or a public utility district.
Rehabilitation RCW 84.26.020	The process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values.
Resolution RCW 84.41.041	A special or temporary order of a legislative body (requires less legal formality than an ordinance or statute). (See definition of Ordinance.)
Revenue bond RCW 39.53.010	Any bond, note, warrant, certificate of indebtedness, or other obligation for the payment of money issued by a public body or any predecessor of any public body and which is payable from designated revenues or a special fund but excluding any obligation constituting an indebtedness within the meaning of the constitutional debt limitation and any obligation payable solely from special assessments or special assessments and a guaranty fund.

- S -

Sales study RCW 84.40.030	A study of comparable sales within the past five years for appraisal of real property using all factors as to time of sale, location, physical or other factors affecting value as of the assessment date.
Senior taxing district	State, county, city and road districts.
Short plat RCW 58.17.020	The map or representation of a short subdivision.
Short subdivision RCW 58.17.020	The division or re-division of land into four or fewer lots, tracts, parcels, sites, or divisions for the purpose of sale, lease, or transfer of ownership.
Situs, taxable personal property RCW 84.44.010 WAC 458-12-115	Personal property shall be listed and assessed in the county where it is located.
Situs, taxable real property WAC 458-12-055	The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district the portion lying within a particular district is assessable only in that district.
Special assessments WAC 458-18-010	The charge or obligation imposed by local government upon real property specially benefited by improvements.
Special valuation RCW 84.26.020	The determination of the assessed value of the historic property subtracting, for up to ten years, such cost as is approved by the local review board.
State levy RCW 84.48.080	The amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state,

which assessed value shall be one hundred percent of the true and fair value of the property in money.

State review board
[RCW 84.26.020](#)

The advisory council on historic preservation established under chapter [27.34](#) RCW, or any successor agency designated by the state to act as the state historic preservation review board under federal law.

Stratification
[WAC 458-53-020](#)

The grouping of the real or personal property assessment records into specific assessed value and/or use categories for ratio sampling and calculation purposes.

Subdivision
[RCW 58.17.020](#)

The division or re-division of land into five or more lots, tracts, parcels, sites, or divisions for the purpose of sale, lease, or transfer of ownership. This does not include a short subdivision.

Supplemental

Tax added to the roll after the roll has been certified for a specific year.

Survey
[RCW 58.09.020](#)

Survey shall mean the locating and monumenting in accordance with sound principles of land surveying by or under the supervision of a licensed land surveyor, of points or lines which define the exterior boundary or boundaries common to two or more ownerships or which reestablish or restore general land office corners.

Swear, oath
[RCW 84.04.070](#)

Oath may be held to mean affirmation, and the word *swear* may be held to mean affirm.

- T -

Tax/taxes
[RCW 84.04.100](#)

The word "tax" and its derivatives, "taxes," "taxing," "taxed," "taxation" and so forth shall be held and construed to mean the imposing of burdens upon property in proportion to the value thereof, for the purpose of raising revenue for public purposes.

Tax code area
[WAC 458-19-005](#)

A geographical area made up of a unique mix of one or more taxing districts, which is established for the purpose of properly calculating, collecting, and distributing taxes. Only one tax code area will have the same combination of taxing districts, with limited exceptions.

Tax lien
[RCW 84.60.010](#)

All taxes and levies which have been lawfully imposed or assessed upon the real and personal property. Liens include charges and expenses concerning the taxes.

A claim that governmental units have upon properties until taxes have been paid.

Taxable situs – personalty
[RCW 84.44.010](#)
[WAC 458-12-115](#)
[WAC 458-12-120](#)

Personal property shall be listed and assessed in the county where it is situated. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried.

Taxable situs – real property
[WAC 458-12-055](#)

The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district the portion lying within a particular district is assessable only in that district.

Taxing district
[RCW 84.04.120](#)

"Taxing district" shall be held and construed to mean and include the state and any county, city, town, port district, school district, road district, metropolitan park district,

WAC 458-12-140 WAC 458-18-510	water-sewer district or other municipal corporation, now or hereafter existing, having the power or authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.
Taxpayer WAC 458-18-510	The person holding legal title to the property against which tax is charged. "Taxpayer" shall mean any individual, corporation, association, partnership, trust, or estate whose property has been or will be assessed for property tax purposes according to Title 84 RCW.
Timber RCW 84.33.035	"Timber" means forest trees, standing or down, on privately or publicly owned land, and except as provided in RCW 84.33.170 includes Christmas trees and short-rotation hardwoods.
Timber land RCW 84.34.020 (3)	Any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. Timber land means the land only.
Tract, lot RCW 84.04.130	"Tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands" shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person, or company.
Trending	Trending consists of adjusting the sale price of a property or the appraisal value from the time of sale or appraisal to a specific point in time, which is the January 1 assessment date.
True and Fair Value RCW 84.40.030 RCW 84.34.065 WAC 458-07-030	The basis of all assessments. Means market value and is the amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. In arriving at a determination of such value, the assessing officer can consider only those factors, which can within reason be said to affect the price in negotiations between a willing purchaser and willing seller.

- U -

Uniformity

All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. (Article VII, Section 1, State Constitution.)

The county commissioners are the authority that levies the tax (not individual taxing districts) in the county, and all property that comes within their jurisdiction must be uniformly valued and assessed. This rule firmly prohibits the use of varying assessment ratios within the confines of the county borders. The assessor must value all real and personal property at its fair market value and then apply the same or a uniform assessment ratio thereto. (Carroll Barlow, Snohomish County Assessor v. Washington State Tax Commission (1967).)

- V -

Value/ valuation
(*Black's Law Dictionary*)

Relationship between a thing desired and a potential purchaser. Volume of goods, commodities, service a thing will command in exchange. It exists in the minds of men (people create value). Value is related to and influenced by need, utility, scarcity, and purchasing power.

- W X Y Z -

APPENDIX B – Property Tax Advisories & Special Notices

Property Tax Advisories

- [PTA 2.1.2009](#) Property Tax Bulletins Cancelled.
- [PTA 4.2.2009](#) Specific Question Pertaining to the Administration and Qualification of the Land on which a Residence is Sited for Property Classified as Farm and Agricultural Land Under Chapter [84.34](#) RCW. (REVISED)
- [PTA 5.1.2009](#) Specific Question Pertaining to Land Classified as Farm and Agricultural Land Under Chapter [84.34](#) RCW, when the Land Qualifies for Classification because of the Commercial Agricultural Activity Produced from Perennial Plantings.
- [PTA 6.2.2020](#) Property Taxability of Motor Vehicles.
- [PTA 7.1.2009](#) Sales Tax as an Element of Value.
- [PTA 8.1.2009](#) Appraisal of Bed and Breakfast Establishments.
- [PTA 9.1.2009](#) Assessment of Supplies.
- [PTA 10.1.2009](#) "True Lease" or Security Agreement.
- [PTA 11.2.2009](#) Application of the Federal Servicemembers' Civil Relief Act and the Washington Service Members' Civil Relief Act to Property Tax Administration.
- [PTA 12.3.2014](#) Classification of Land Used for Christmas Tree Production.
- [PTA 13.1.2009](#) Impact of Local Zoning Ordinances on Property Tax Exemptions Granted Under Chapter 84.36 RCW.
- [PTA 14.2.2009](#) Transfer or Removal of Land Owned by a Federally Recognized Indian Tribe Classified Under Chapters 84.33 or 84.34 RCW.
- [PTA 15.1.2009](#) Low-Income Housing Valuation.
- [PTA 16.1.2011](#) Establishing Additional Eligibility Requirements for the Current Use Program
- [PTA 17.0.2014](#) Valuation of Community Land Trust (Resale Restricted) Properties
- [PTA 18.0.2017](#) BTA Non-acquiescence
- [PTA 19.1.2020](#) Occupancy Requirement for Senior Citizen, Disabled Person, and Disabled Veteran Property Tax Exemption
- [PTA 20.1.2021](#) State-Assessed Utility Company Annual Apportionment Reports
- [PTA 21.1.2021](#) Levy Certification Requirements

Special Notices

[2008 Legislation Updates – Levy Lid Lift, Establishing Taxing Districts Boundaries, Beach Management Districts, Binding Site Plans \(8/27/2008\)](#)

[2009 Legislative Updates – Current Use Program and Designated Forestland \(7/23/2009\)](#)

[2009 Legislative Updates – Levies and Collection Issues \(7/23/2009\)](#)

[2010 Legislative Updates \(6/30/2010\)](#)

[2011 Legislative Updates and Special Session – Levies, Collection & Appeal Issues \(9/21/2011\)](#)

[Assessment of Low Income Housing – Update \(10/2/2009\)](#)

[Building Permits in Relation to Adding Value of New Construction \(9/15/2008\)](#)

[Determining the Limit Factor for Increases in Property Tax Levies \(4/22/2009\)](#)

[Distribution of Additional Tax and Compensating Tax \(5/17/2010\)](#)

[Eliminating the Collection of anticipated taxes and assessments – Legislative update \(Revised 1/23/2018\)](#)

[Industrial Development District Levies for Port Districts \(8/8/2013\)](#)

[Land Containing Historical Sites Classified as Open Space Land \(4/8/2011\)](#)

[Legislative Updates – Changes in the Property Tax Exemption for Museums and Performing Arts Facilities \(7/8/2009\)](#)

[Legislative Updates – Changes in the Property Tax Exemption for Nonprofit Fair Associations \(10/17/2013\)](#)

[Legislative Updates – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold \(12/30/2013\)](#)

[Legislative Update – Current Use, Marijuana, and Designated Forest Land Legislation \(6/12/2014\)](#)

[Legislative Update – Income Thresholds for Property Tax Relief Programs for Senior Citizens and Disabled Persons \(8/12/2015\)](#)

[Legislative Update – Refunds for Manifest Error Corrections \(7/9/2015\)](#)

[Legislative Update – Standardized Criteria Established for Exempt Nonprofits \(6/17/2014\)](#)

[Legislative Update –Valuation of Publicly Owned Property and Elimination of Leasehold Excise Tax Credit \(1/10/2014\)](#)

[Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency \(11/13/2015\)](#)

[Legislative Update for Assessors and Treasurers – State School Levy, Enrichment Levies, and State Local Effort Assistance \(8/22/2017\)](#)

[Property Tax Exemption for Nonprofit Hospitals \(3/6/2009\)](#)

[Property Valuation Appeals \(5/20/2009\)](#)

[Taxing District Levy Certification \(7/15/2008\)](#)

[Wheat Prices Used to Determine the Assessed Value of Farm & Agricultural Land \(10/2/2009\)](#)

[Withdrawing Land from Classification in the Current Use Program – Legislative Update \(12/20/2017\)](#)

APPENDIX C – Forms and Publications

C.1 Forms

Form Number	Revision Date	Form Title
60 0002*	2-12	Board Clerk's Record of Hearing
60 0003*	5-12	County Secrecy Affidavit
61 0036*	3-12	Appraisal Data Sheet
61 0060*	3-12	Industrial Property Questionnaire
61 0061*	3-12	Rent Information Survey
61 0062	1-19	Application for Continuing Education Credits: Advisory Appraisals
62 0021	8-17	Application for Designated Forest Land Parcels with Same Ownership
62 0033	1-20	Property Owner's Request for Removal of Designated Forest Land
62 0047	8-17	Notice of Removal of Designated Forest Land and Compensating Tax Calculation
62 0048	11-12	Notice of Intent to Remove Designated Forest Land
62 0049	2-12	Notice of Approval or Denial of Application for Designated Forest Land
62 0109	2-12	Notification to Owner of Creation of Local Improvement District and Special Benefit Assessments
62 0110	8-17	Application for Designated Forest Land Parcels with Multiple Ownerships
63 0001	6-20	Application for Property Tax Exemption
63 0017*	2-12	Deferred Tax Transmittal (Senior Deferral)
63 0023	12-19	Property Tax Assistance Claim Form for Widows / Widowers of Veterans
63 0027	6-19	Application for Exemption of Farm Machinery and Equipment
63 0028	2-12	Notification to Owner of Creation of Local Improvement District and Special Benefit Assessments
63 0029	8-17	Exemption of Real and Personal Property Used in the Manufacturing of Biodiesel, Alcohol, or Wood Biomass Fuel
63 0030	6-20	Application for Tribal Land Used for Essential Government Services
63 0032	1-14	Affidavit to Request Removal of Property Tax Delinquency for Manufactured /Mobile Homes or Park Model Trailers
64 0001	11-15	Petition for Property Tax Refund
64 0002	12-21	Senior Citizen and Disabled Persons Exemption from Real Property Taxes

Form Number	Revision Date	Form Title
64 0003	7-21	Taxpayer's Claim for Reduction of Assessments Resulting from Destroyed Real or Personal Property or Loss of Value in a Declared Disaster Area
64 0004	2-12	Levy Limit Calculation for Districts Not Levying Since 1985
64 0007	9-22	Highest Lawful Levy Calculation and Actual Levy Calculation
64 0009	6-20	Exemption for Physical Improvements to a Single-Family Dwelling
64 0010	10-17	Affidavit of Cooperative Housing or Life Estate for Senior Citizens Exemption
64 0011	12-19	Senior Citizen and Disabled Persons Declaration to Defer
64 0012	2-12	Report on Property Immune from Taxation
64 0014	2-12	Property Tax on Cessation of Use
64 0016	12-17	Senior Citizen / Disabled Persons Gross Income Adjustments for Business, Rental, or Farm Income
64 0018	11-21	Change in Status Report – Senior Citizen and Disabled Persons Exemption from Real Property Taxes
64 0019*	1-21	Renewal-Deferral Application for Senior Citizens/People with Disabilities
64 0020*	12-19	Senior Citizen/Disabled Persons Exemption from Real Property Taxes – Renewal
64 0021	7-19	Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment
64 0022	6-21	Open Space Taxation Agreement
64 0023	8-17	Notice of Removal of Current Use Classification and Additional Tax Calculations
64 0024	7-19	Current Use Application – Farm and Agricultural Land Classification
64 0025*	12-20	Renewal-Deferral Application for Homeowners with Limited Income
64 0027	8-17	Notice of Request to Withdraw Current Use Assessment Classification
64 0034	10-21	School District Levy Computation for Bond, Capital Project Fund, Transportation Vehicle Fund, and Enrichment Levies
64 0035	2-12	Application and Certification of Special Valuation on Improvements to Historic Property
64 0036	6-20	Certification of Approval for Special Valuation on Historic Property
64 0037	6-20	Removal of Special Valuation on Historic Property
64 0038	6-14	Application for Transfer of Designated Forest Land to Current Use Classification
64 0043	12-13	Nonprofit Homes for the Aging
64 0044	3-18	Taxpayer Petition to County BOE for Review of Real Property Valuation Determination for Leasehold Excise Tax Purposes
64 0045	2-12	Assessment Roll Correction Agreement Based on a Change of Land Use Designation
64 0046	2-12	Taxpayer's Request for Change in Valuation Upon Notice of Decision by Local Government Planning
64 0047	5-20	Notice of Continuance – Land Classified as Current Use or Designated as Forest Land

Form Number	Revision Date	Form Title
64 0048	2-12	Request for Reconvening (BOE)
64 0049*	8-12	Notice of Approval to Hear Property Tax Appeals
64 0050*	2-12	Notice of Meeting of County BOE
64 0051	4-20	Assessor's Certificate of Assessment Rolls to County BOE
64 0052	4-20	Assessor's Certificate of Real Property Assessment Roll to County BOE
64 0053	2-12	Assessor's Answer to Personal Property Petition to the County BOE
64 0054	4-20	Assessor's Certificate of Personal Property Roll to County BOE
64 0055	6-19	Assessor's Answer to Real Property Petition
64 0056*	7-12	Minutes and Proceedings of the County BOE
64 0058*	5-17	Order of the County BOE
64 0059	2-12	Assessor's Certificate of New Construction Value to County BOE
64 0060	6-14	Application for Change of Classification or Use
64 0062	2-12	Assessor's Response to Request for Review of Application Denial for Farm and Agricultural Land Classification and Forest Land Designation
64 0064*	2-12	County Board of Equalization (Sign-in Sheet)
64 0066	2-12	Assessor's Answer to Petition Appealing Current Use Assessment Valuation or Removal of Classification
64 0070	10-19	Notice of Request to Remove Current Use Assessment Classification
64 0071	12-12	Notice of Intent to Remove Current Use Assessment Classification
64 0072	2-12	Request for Information Verifying Intent to Continue Farm and Agricultural Land Classification
64 0073	6-19	Request for Information Verifying Intent to Continue Current Use Classification or Designated Forest Land
64 0075	6-19	Taxpayer Petition to the County BOE for Review of Real Property Valuation Determination
64 0076	6-19	Taxpayer Petition to the County BOE for Review of Personal Property Valuation Determination
64 0077	6-19	Taxpayer Petition to the County BOE for Review of Current Use Determination
64 0078	7-19	Assessment Roll Corrections Agreed to by the Taxpayer
64 0079	2-12	Request for Direct Appeal to the State Board of Tax Appeals
64 0080	1-19	Request for Administration of Appraiser Examination
64 0081	1-19	Application for Accreditation as an Ad Valorem Real Property Appraiser
64 0082	7-19	Senior Citizens and Disabled Persons Reduction from Leasehold Excise Tax
64 0083	1-19	Application for Accreditation Renewal

Form Number	Revision Date	Form Title
64 0085	9-20	Declaration of Trust for Senior Citizens Property Tax Exemptions
64 0088	3-13	Notice of Approval or Denial of Application for Classification as Farm and Agricultural Land
64 0090	6-19	Taxpayer Petition to the County BOE for Review of Senior Citizen/Disabled Person Exemption or Deferral Determination
64 0091	10-13	Application for Exemption of Improvements Benefiting Fish and Wildlife Habitat, Water Quality, or Water Quantity
64 0092	2-12	Annual Certification for Improvements Being Maintained for the Benefit of Fish and Wildlife Habitat, Water Quality, or Water Quantity
64 0093	8-17	Notice of Withdrawal of Current Use Assessment Classification
64 0094	1-19	Continuing Education Course Approval Application
64 0095	12-17	Proof of Disability Statement
64 0096	10-20	Prorating worksheet for 1% Constitutional Limit w/ Instructions
64 0097	5-21	Prorating Worksheet for \$5.90 Aggregate Limit w/ Instructions
64 0098	2-12	Income Checklist for Senior Citizen / Disabled Persons Property Tax Relief Programs
64 0100	8-21	Levy Certification
64 0101	12-14	Taxing District Ordinance / Resolution
64 0102*	5-22	Electronic Filing of Personal Property Listing
64 0103	2-12	Notice of Approval or Denial of Application for Classification as Open Space or Timber Land
64 0104	12-19	Personal and Industrial Property Valuation Guidelines
64 0105	12-19	Deferral Application for Homeowners with Limited Income
64 0106	6-22	County Statistics for Comparison Report
64 0108	7-20	Current Use Application Farm and Agricultural Land Classification Parcels with Multiple Ownerships
64 0109	8-17	Current Use Application Timber Land Classification Parcels with Multiple Ownerships
64 0110	3-20	Certification of Contiguous Parcels with Different Ownerships
64 0111	8-17	Current Use Application Timber Land Classification Parcels with Same Ownership
64 0112	3-18	Taxpayer Petition to the BOE for Exemption for Physical Improvement to a Single Family Dwelling
64 0113*	10-17	Assessor's Answer to Petition Appealing Senior Citizen/Disabled Person Exemption Determination or Deferral Determination
64 0115*	12-19	Income Qualification Worksheet
64 0116	4-21	Request for Real Property Tax Due Date Extension and Payment Agreement Due to Revenue Loss, Provided in ESHB 1332
64 0117	7-21	Exemption for Qualifying Single Family Residences Damaged by a Natural Disaster

Form Number	Revision Date	Form Title
64 0118	12-22	Application for Extension of Property Tax Exemption as Property Used for Nonprofit Low Income Homeownership Development
65 0004	1-22	Private Car Companies Annual Report
65 0009	1-22	Public Utilities Annual Report (Airline Companies – Domestic)
65 0010	1-22	Public Utilities Annual Report (Small Domestic and Fractional Airplane Companies of Any Size)
65 0011	1-22	Public Utilities Addendum for Part 91 (Charter Airlines)
65 0012	1-22	Public Utilities Annual Report (Liquid Pipeline Companies)
65 0019	1-22	Public Utilities Annual Report (Railroad Companies)
65 0029	1-22	Public Utilities Annual Report (Telecommunications Companies)
65 0030	1-22	Public Utilities Annual Report (Rural Electric Cooperatives)
65 0032	1-22	Public Utilities Annual Report (Electric Investor Owned)
65 0033	1-22	Public Utilities Annual Report (Natural Gas Pipeline & Distribution)
65 0036	1-22	Public Utilities Annual Report (Wireless Telecommunications Companies)
65 0037	3-17	Notification of Real Property Transfers of Public Utility Companies

Publication Number	Revision Date	Publication Title
BR 0012	9-12	Paying your Property Taxes Under Protest
BR 0025	3-15	Commercial Vessel Tax (DOR Special Programs Division)
FS 0024	8-10	Resolution/Ordinance Procedures for Increasing Property Tax Revenue
FS 0012	3-16	Homeowner's Guide to Property Taxes
FS 0080	7-14	Homeowner's Guide to Mass Appraisal
FS 0014	4-20	Personal Property Tax
FS 0016	10-13	Nonprofit Organizations
FS 0017 LP	12-20	Property Tax Deferrals for Senior Citizens and People with Disabilities
PTFS 0017 EX	12-20	Property Tax Exemptions for Senior Citizens and People with Disabilities
FS 0024	12-15	Guidelines for Timber Management Plans (DOR Special Programs Division)
FS 0026	5-18	Property Tax Tip Sheet- State School Levy
FS 0031	1-22	Property Tax Calendar
FS 0034	5-18	Appealing Your Property Tax Valuations to the County Board of Equalization
FS 0046	7-17	Open Space Taxation Act
FS 0049	7-17	Designated Forest Land
PTFS 0051	12-19	Property Tax Assistance for Widows or Widowers of Disabled Veterans

Publication Number	Revision Date	Publication Title
PTFS 0057	12-20	Property Tax Deferrals for Homeowners with Limited Income
FS 0050	1-15	Property Tax Assessment of Mobile and Manufactured Homes
	1-23	County Assessor’s Manual
	6-18	County Boards of Equalization Manual
	9-22	Levy Manual
	7-21	Property Tax Revaluation Manual
	11-16	Personal Property Manual
	1-20	Current Use and Designated Forestland Manual
Web Based	7-19	Ballot Measure Requirements for Voted Property Tax Levies

* Contact the Department of Revenue for a copy.

C.2 Publications

Publication Number	Publication Title
BR 0012	Paying your Property Taxes Under Protest
BR 0025	Commercial Vessel Tax (DOR Special Programs Division)
FS 0024	Resolution/Ordinance Procedures for Increasing Property Tax Revenue
FS 0012	Homeowner’s Guide to Property Taxes

Publication Number	Publication Title
FS 0080	Homeowner’s Guide to Mass Appraisal
FS 0014	Personal Property Tax
FS 0016	Nonprofit Organizations
FS 0017 LP	Property Tax Deferrals for Senior Citizens and Disabled Persons
PTFS 0017 EX	Property Tax Exemptions for Senior Citizens and Disabled Persons
FS 0024	Guidelines for Timber Management Plans (DOR Special Programs Division)
FS 0026	Property Tax Tip Sheet- State School Levy
FS 0031	Property Tax Calendar
FS 0034	Appealing Your Property Tax Valuations to the County Board of Equalization
FS 0046	Open Space Taxation Act
FS 0049	Designated Forest Land
PTFS 0051	Property Tax Assistance for Widows or Widowers of Disabled Veterans
PTFS 0057	Property Tax Deferrals for Homeowners with Limited Income
FS 0050	Property Tax Assessment of Mobile and Manufactured Homes
	County Assessor’s Manual
	County Boards of Equalization Manual
	Levy Manual
	Personal Property Manual
	Current Use and Designated Forestland Manual
	Revaluation Manual
Web Based	Ballot Measure Requirements for Voted Property Tax Levies

APPENDIX D – Miscellaneous Materials

Industrial Valuation Guidelines
Personal Property Valuation Guidelines
Electronic Filing of Personal Property Listing*