

# Property Tax

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RCW

Title 84

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## Tax Base

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

Each county assessor annually values each property in their county. The county treasurer collects the property taxes. County assessors also physically inspect each property at least once every six years. The Department of Revenue each year values state-assessed property, such as property owned by interstate utility companies.

Assessed values reflect the highest and best use of the property at 100% of market value except for those applying and receiving a valuation based on:

- The property having a current use of agricultural, open space, or timber land.
- The property being designated forest land.
- The owner qualifying for a senior citizen and disabled homeowners' property tax exemption.

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

Tax exemptions may shift the taxes to other property owners.

For more information, refer to the [Tax Exemption Study](#).

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## Tax Rate

The same property tax rate applies to both real and personal property. County assessors determine the rate for each taxing district by dividing the allowed levy amount by the total taxable value of all real and personal property. The law provides:

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

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

The [Property Tax Statistics](#) include taxing district levies, values, and current rates.

# Property Tax

**Recent Collections (\$000)**

**STATE PROPERTY TAX LEVY**

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$4,432,353	24.2%	16.3%
2020	\$3,568,185	6.2%	15.8%
2019	\$3,359,107	21.8%	15.2%
2018	\$2,758,216	31.4%	13.1%
2017	\$2,099,211	1.8%	10.9%
2016	\$2,061,206	2.1%	11.4%
2015	\$2,019,486	2.3%	12.0%
2014	\$1,974,125	2.0%	12.3%
2013	\$1,935,875	2.0%	12.6%
2012	\$1,898,427	2.2%	13.2%

*Note: Legislation created part 2 of the state levy resulting in increased collections beginning in fiscal year 2018 and reduced the total rate resulting in decreased collections in fiscal year 2020.*

The [Property Tax Statistics](#) includes additional property tax collection information.

**Distribution of Receipts**

The General Fund receives the taxes from the state school property tax levy for the support of basic education.

County treasurers distribute local property taxes to each taxing district.

**Levied by**

The state levies the state school property tax. The Department of Revenue calculates and apportions this tax to each county.

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

**Administration**

County assessors determine the property tax rates for their portion of the state school property tax levy and most local levies. Regional libraries calculate their own levy rates and provide county assessors this information.

County treasurers collect and distribute property taxes.

## Property Tax

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Each year, property owners pay at least one-half of these taxes by April 30 and the rest by October 31. Penalties and interest apply to late payments. Taxes delinquent for more than three consecutive years result in foreclosure action begin taken on the property.

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### History

Property taxes started before Washington became a state. A list of significant historical events for property taxes in Washington can be found in the [Levy Manual](#) and also at [History of Major Washington Taxes](#).

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