

# 2019 Property Tax Calendar

## January

- 1**\* All taxable real and personal property is valued as of January 1 of the assessment year for taxes due and payable in the following tax year (RCW 84.36.005 and RCW 84.40.020).
- 1**\* Personal property listing forms are mailed by this date (RCW 84.40.040).
- 1**\* (On or before January 1) DOR will mail an annual renewal reminder postcard to nonprofits (RCW 84.36.820).
- 15** County assessor delivers tax roll to county treasurer and provides county auditor with an abstract of the tax rolls showing total amount of taxes collectible in each taxing district (RCW 84.52.080).

### Also in January

- Property taxes can be paid once the treasurer has provided notification that the tax roll (based on last year's assessments) has been completed (RCW 84.56.020).
- Renewals for deferral participants who received deferral in previous year are mailed — Deferral for Senior Citizens and Disabled Persons and Deferral Program for Homeowners with Limited Income (RCW 84.37.050 and RCW 84.38.050).
- DOR mails renewals for prior year participants in the Property Tax Assistance Program for Widow/Widowers of Qualified Veterans (RCW 84.39.030).

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## February

- 28** Assessor submits the following to the DOR Research and Fiscal Analysis Division:
  - Assessments and levies for the current year
  - County senior citizen relief
  - Final state property tax levy values
  - Taxing district levy computation worksheets (form REV 64 0007)
  - Assessment roll for real and personal property
- 28** Treasurer submits the County Property Tax Collections (Calendar Year) report to the DOR Research and Fiscal Analysis Division.

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\* 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).

# March

- 1 Counties' new revaluation plans are due (RCW 84.41.041, WAC 458-07-025).
- 15 Utility company annual returns are due. Penalties apply (RCW 84.12.230 and 260).
- 31\* Nonprofit property tax exemption applications are due. Penalties apply. (RCW 84.36.815; 825).
- 31\* Property tax assistance claims for widows/widowers of qualified veterans are due (RCW 84.39.020).
- 31\* Nonprofit property tax exemption renewal declarations are due (RCW 84.36.815).

## Also in March

- Assessors submit County Statistics for Comparison Report to the DOR Property Tax Division (form REV 64 0106).

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# April

- 1 Railroad company statement of private rail car miles due (RCW 84.16.030).
- 30 Personal property listing forms are due to the county assessor (RCW 84.40.020, 040, 060 and 130).
- 30 First half taxes are due. If taxes are less than \$50, full payment is due. Second half payment is due October 31 (RCW 84.56.020).

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# May

- 1 Prior year current use farm and agricultural land applications are considered approved unless assessor has notified owner otherwise (RCW 84.34.035).
- 1 Private rail car company annual statement due (RCW 84.16.020).
- 31 County assessors complete and list valuation on all property. Property may be added later (new construction and mobile homes) after giving written notice to the taxpayer (RCW 84.40.040).

## Also in May

- Personal property listings received after the due date (April 30) are subject to a penalty of an additional five percent per month — not to exceed \$50 per calendar day if less than one month — to a maximum 25 percent of the tax due (RCW 84.40.130).

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# June

- 1\* Three percent penalty assessed on the current year's delinquent taxes (RCW 84.56.020).
- 30\* (On or before) DOR prepares stumpage values for July through December 2018 (RCW 84.33.091).
- 30\* DOR determines value of state assessed property and sends Tentative Value Notices (RCW 84.12.270).

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# July

- 1 Prior year applications for designated forest land are considered approved unless assessor has notified the owner otherwise (RCW 84.33.130).
- 1 Appeals to the County Board of Equalization must be filed by today or within 30 days of notification. County legislative authority may extend the deadline up to 60 days by adoption of local ordinance/rule (RCW 84.40.038).
- 1 (First 10 working days of July) Requests for hearings on state assessed public utility property (RCW 84.12.340).
- 8 (On or before second Monday) County officials and local taxing districts begin preparing estimated budgets for submission to county auditor, or if in a charter county, chief financial officer. Estimated budgets are due August 12 (RCW 36.40.010).
- 15 Assessor certifies the assessment roll to the County Board of Equalization (RCW 84.40.320).
- 15 Assessor's Certificate of Assessment Rolls to County Board of Equalization submitted to the DOR Property Tax Division (RCW 84.40.320).
- 15 County Boards of Equalization meet in an open session the later of July 15; or 14 days after the assessor certifies the assessment roll to the board of equalization. Minimum session is three days; maximum session is four weeks (RCW 84.48.010).
- 16 (Second 10 working days of July) Hearings on state assessment of public utility property begin, continuing through July 31 (RCW 84.12.340).
- 31 Assessment date for new construction (RCW 36.21.080).

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# August

- 1 Most taxing district boundaries, including school districts, established for levy collection next year (RCW 84.09.030).
- 1 DOR completes nonprofit property tax exemption determinations for applications received on or before March 31 (RCW 84.36.830).
- 12 (On or before the second Monday) Estimated budgets from county officials must be submitted to county auditor or — if in a charter county — chief financial officer (RCW 36.40.010).

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**(August continued)**

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**(August continued)**

- 20 (On or before) Final values of state assessed properties issued (RCW 84.12.270 and 84.16.040).
- 30 DOR estimates the number of acres of public forest land available for timber harvest for each county and for each taxing district (RCW 84.33.089).
- 30 Treasurer submits End of Fiscal Year Recap for the State Levy Report to DOR Business and Financial Services Division.
- 31\* (On or before) DOR notifies county assessors of properties exempt from property tax (RCW 84.36.835).
- 31\* New construction placed on current assessment roll at the valuation assessed July 31 (RCW 36.21.070 through 36.21.090).
- 31\* Assessors submit Taxing District Boundary Report (Tax Code Area Changes) to the DOR Property Tax Division (WAC 458-12-140).
- 31\* DOR Research and Fiscal Analysis Division sends out adjustments to the previous year's state levy for final assessor review.

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**September**

- 1\* Applications for limited income deferrals are due (RCW 84.37.040).
- 1\* Boundaries for Mosquito Districts must be established for levy collection next year (RCW 17.28.253).
- 1\* Boundaries of school districts that receive or annex territory due to an insolvent school district must be established.
- 2 (The first Monday) DOR determines the indicated ratio for each county (RCW 84.48.075).
- 3 (On or before the first Tuesday) County auditors' preliminary budgets are due to Boards of County Commissioners (RCW 36.40.050).
- 15\* Assessor submits the following reports to the DOR Property Tax Division:
  - Certificate of new construction value (form REV 64 0059)
  - Real property sales study
- 15\* Designated forest land composite tax rate is due to the DOR Forest Tax Division.
- 30 (Prior to October 1) Timber Assessed Value (TAV) calculated for each county (RCW 84.33.035).

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# October

- 1 (On or before) Essential Government Services application and renewals are due from the tribes (RCW 84.36.010).
- 1 Applications for special valuations on historic properties for 2018 are due (RCW 84.26.040).
- 1 Boundaries for newly incorporated port and regional fire protection service authority must be set for levy taxation purposes (RCW 84.09.030 [1][b]).
- 1  *First Monday in October* Boards of County Commissioners begin hearings on county budgets (RCW 36.40.070). However, budget hearings may be held on first Monday of December (RCW 36.40.071).
- 14\* (Prior to October 15) Counties' annual reports on revaluation progress are due (RCW 84.41.130).
- 31 Second half of property taxes due (RCW 84.56.020).
- 31 Assessor submits Abstract of Assessed Values Report to the DOR Research and Fiscal Analysis Division.

## Also in October

- County legislative authority adopts budget by resolution after budget hearing is concluded. (RCW 36.40.080); Board of County Commissioners fix necessary levies (RCW 36.40.090).
- DOR certifies its assessments of public utility operating properties to county assessors after final ratios have been certified (RCW 84.12.370).
- Assessors send certification of assessed valuations to taxing districts (RCW 84.48.130).

# November

- 30\* City and other taxing district budgets are due to the county legislative authority (RCW 84.52.020).
- 30\* The county legislative authority and council of cities/towns with population greater than 300,000 must certify the amount of taxes levied to the county assessor (RCW 84.52.070).
- 30\* DOR will estimate the real property ratio for any county that has not submitted all reports necessary to calculate ratio (RCW 84.48.080[1][a]).

## Also in November

- Treasurer submits Refund Levies Report to the DOR Research and Fiscal Analysis Division.

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# December

- 1**\* Penalty of 8 percent assessed on the current year's delinquent taxes (RCW 84.56.020).
- 1**\* DOR posts updated annual utilities report online.
- 9** (First Monday in December) Boards of County Commissioners may meet to hold budget hearings provided for in RCW 36.40.070 (RCW 36.40.071).
- 31** (On or before) DOR prepares stumpage values for January through June 2020 (RCW 84.33.091).
- 31** Application due date for Senior Citizens and Disabled Persons Property Tax exemption for coming year (RCW 84.36.385).
- 31** Current Use Program and Designated Forest Land applications are due for classification in the next assessment year (RCW 84.33.130).
- 31** Assessor submits real and personal property tax assessment rolls to the DOR Research and Fiscal Analysis division.

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## Also in December

- Interest rate applicable to farm and agricultural land values set by DOR for the 2020 assessment year (RCW 84.34.065 and WAC 458-30-262).
- DOR determines value of each grade of forest land and certifies values to county assessors (RCW 84.33.140).

## 2019 Ongoing due dates

### Exemptions for improvement

Improvements made to a single family dwelling can be exempt for three years after completion. Taxpayers must file a notice of intent to construct with the assessor prior to completion of the improvement (RCW 84.36.400).

### Taxing district changes

Taxing district annexations or changes must be submitted to DOR within 30 days of receipt (WAC 458-12-140[5]).

### Destroyed property

The value of destroyed real or personal property may be reduced the year destruction occurs. Claims must be submitted to the assessor within three years of destruction (Chapter RCW 84.70).

### Senior citizens and disabled persons deferrals

Senior citizens and disabled persons claiming deferment of special assessments and/or real property taxes must file with the assessor no later than 30 days before the tax or assessment is due (RCW 84.38.040).

### Levy appeals

Taxpayers must file an appeal on levies to DOR no later than 10 days after levies are made (RCW 84.08.140).

### Real property assessment changes

Notice of a change in the value of real property must be given by the assessor to the taxpayer within 30 days of appraisal. Exception: no notices may be mailed between January 15 and February 15 (RCW 84.40.045).

### Contact information

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