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 in order 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.


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 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 assessors' 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:

<table>
<thead>
<tr>
<th>Counties:</th>
<th>January 1, 2015, 2019, 2023, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>King, Snohomish, and Whatcom Counties:</td>
<td>January 1, 2012, 2016, 2020, etc.</td>
</tr>
<tr>
<td>Pierce County:</td>
<td>January 1, 2017, 2021, 2025, etc.</td>
</tr>
<tr>
<td>Clallam and San Juan Counties:</td>
<td>January 1, 2015, 2019, 2023, etc.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCW 42.17A.001</td>
<td>Definitions.</td>
</tr>
<tr>
<td>RCW 42.56</td>
<td>Public Records Act</td>
</tr>
<tr>
<td>RCW 84.08.210</td>
<td>Confidentiality and privilege of tax information – Exceptions – Penalty.</td>
</tr>
<tr>
<td>RCW 84.40.020</td>
<td>Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.</td>
</tr>
<tr>
<td>RCW 84.40.340</td>
<td>Verification by assessor of any list, statement, or schedule – Confidentiality, penalty.</td>
</tr>
<tr>
<td>WAC 458-297</td>
<td>Access to public records</td>
</tr>
</tbody>
</table>

### 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.
- **AGO 1975, No. 38**: Initiative No. 276 – Public records – Access to lists of individuals.
- **AGO 1979, No. 16**: Districts – Fire protection – Public meetings – Procedure for calling special meetings of fire protection district commissioners.
- **AGO 1979, No. 18**: (Withdrawing AGO 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 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.
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 (SAO).

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.

<table>
<thead>
<tr>
<th>CLASSIFICATION OF EXPENDITURES BY OBJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Definitions</td>
</tr>
</tbody>
</table>

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.
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 _________________, 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, ________________ of _________________, 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 by February 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. 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
WASHINGON STATE ASSOCIATION OF COUNTY ASSESSORS
(Last amended January 27, 2011 at the Legislative Conference in Olympia)

ARTICLE I - Name

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

ARTICLE II - Purpose

The purposes of the Association shall be:

1. coordination of uniform assessment practices and administrative policy between each of the assessors of the state;
2. promotion of beneficial legislation as deemed necessary;
3. cooperation with the Washington State Department of Revenue and;
4. advancement of the policies set forth as Appendix A to these bylaws.

ARTICLE III - Membership

Section 1. Any duly elected or appointed county assessor shall be a Regular member of the Association. Former assessors shall be ex-officio members.

Section 2. Associate members of the Association shall be as follows: any employee of the State Department of Revenue; any deputy assessor.

ARTICLE IV - Government

Section 1. The government of the Association shall be vested in the membership thereof, except as otherwise provided in these bylaws.

Section 2. Except as otherwise provided, only Regular members shall be qualified 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.

Section 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.

Section 4. No proxy shall be voted, nor any ballots cast except in person by a Regular member; provided, however, if a Regular member is not present, such member may, upon notice to the President, appoint an Associate member from his or her office to cast a ballot for the county.

Section 5. Associate members may serve on regular committees with the consent of their Assessor.
ARTICLE V - District Organization

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

The Eastern District which shall be composed of the following counties: Adams, Asotin, Columbia, Garfield, Lincoln, Pend Oreille, Spokane, Stevens, Walla Walla and Whitman.

The Central District which shall be composed of the following counties: Benton, Chelan, Douglas, Ferry, Franklin, Kittitas, Klickitat, Okanogan, Grant and Yakima.

The Puget Sound District which shall be composed of the following counties: Skagit, Whatcom, San Juan, Island, Snohomish, King, Kitsap, Pierce and Thurston.

The Western District which shall be composed of the following counties: Clallam, Mason, Jefferson, Grays Harbor, Pacific, Lewis, Wahkiakum, Cowlitz, Skamania and Clark.

Section 2. These Districts shall have the authority to set their own meeting schedules and elect officers. A copy of all minutes of all meetings shall be filed with the President of the Association who shall be notified of all District meetings prior to the meeting being held.

Section 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 VI - Officers

Section 1. The officers of the Association shall be the President, Vice President, Secretary-Treasurer, Immediate Past President, WACO and IAAO representatives, and the chairpersons of the four Districts.

Section 2. The officers shall constitute the Executive Board.

Section 3. A quorum shall consist of five members of the Executive Board.

Section 4. The officers of the Association shall serve terms of one year without salary and until their successors are elected. Resignations shall become effective upon notice to the Executive Board.

Section 5. The President, Vice President and Secretary-Treasurer shall perform the duties ascribed to these offices, and shall be ex-officio members of all committees; the Immediate Past President shall perform such duties as the Executive Board assigns. In the event any of these offices or the position of the Association's representative to the Board of Trustees of the Washington Association of County Officials is vacated, a majority of the Executive Board may fill the vacancy subject to the approval of the Association at its next regular meeting. Should a vacancy occur in any of the district chairpersons, such vacancy shall be filled by the District at its next regular or special meeting.

Section 6. The Secretary-Treasurer shall be the custodian of the funds of the Association, and shall keep an adequate set of books and collect any monies due from members. The Secretary-Treasurer shall report annually on the final day of the annual Association conference, and a financial report shall be available at each Executive Board meeting.

Section 7. The President shall preside over the Executive Board and all meetings of the Association. The President shall also work with the Annual Conference Committee on programs, meetings and education for the annual conference and shall officiate at said conference.

Section 8. The Vice President shall officiate at association meetings in the absence of the President.
ARTICLE VII - Nominations and Elections

Section 1. Not less than ninety (90) days prior to the annual Association Legislative conference (normally held in January or February), 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 at the time of the appointment also designate the chairperson of the Committee. The Committee shall meet not less than sixty (60) days prior to the conference for the purpose of nominating a slate of candidates for the Association offices in the following manner:

For the office of President, the Committee may nominate the present Vice President and at least one other candidate. For the office of Vice President, the Committee may nominate the present Secretary-Treasurer and at least one other candidate. 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% margin on the first ballot, then that candidate receiving a 50% margin shall be considered elected to the position of Secretary-Treasurer. If no one receives a 50% margin, then the top 2 candidates in total vote tally proceed to a final election ballot. No assessor may serve more than two consecutive terms in any of the above mentioned offices. 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 the Washington Association of County Officials. Every two (2) years the Education Committee shall recommend to the Nominating Committee (the first year of implementation will be 1998 and every other year thereafter) one or more candidates to serve as WSACA representatives to IAAO. The IAAO representative may or may not be a member of the Association but shall be an active member of IAAO. These nominations shall be made a part of the Committees chairperson’s report to the annual conference where the office shall be filled by a vote of the membership.

Section 2. The Districts shall certify to the Association at its annual conference the names of their District officers who shall take office at the same time as the President, Vice President, Secretary-Treasurer, and Association representative to the IAAO.

ARTICLE VIII - Finance

Section 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.

Section 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; provided that if the Secretary-Treasurer should become incapacitated, the Executive Board is given the authority to appoint an acting Secretary-Treasurer.

All funds in excess of $4,000 shall be deposited in a savings account and shall not be withdrawn without the approval of the President and by signature of the Secretary-Treasurer and the Executive Director of the Washington Association of County Officials.

Section 3. The Secretary-Treasurer shall keep the records of the Association as to show, under classified headings, the amounts received and expended in any month or year, and maintain a record of receipted bills.

Section 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.
Section 5. Each Regular member shall be charged annual dues as specified by the membership, to be paid not later than February 15 of each year. The Secretary-Treasurer shall mail notices of dues payable not later than January 1 of each year. No dues shall be charged to Associate members.

ARTICLE IX - Annual Conference

Section 1. There shall be an annual conference 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.

Section 2. At each annual 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.

ARTICLE X - Committees

Section 1. It shall be the duty of the President to make appointments to all committees deemed necessary and to name the chairpersons thereof.

Section 2. The duration of appointments to committees shall be for the same period as that for the Association’s officers; provided, that when deemed advisable, the Executive Board may authorize the appointment of any committee for a longer period of time.

ARTICLE XI - Meetings and Records

Section 1. The conference and all other meetings shall be conducted in accordance with "Robert's Rules of Order."

Section 2. All meetings of the Association shall be open to the public, but the Association may at any meeting, on a majority vote of Regular members, resolve itself into executive session.

Section 3. All records of the Association shall be open to inspection and copying, pursuant to chapter 42.17 RCW.

Section 4. During any annual or special meeting, after a two week notice, 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.

ARTICLE XII - Education Committee

Section 1. In order to coordinate the Association’s in-service training program, designed for the purpose of providing well-qualified appraisal personnel, nine persons, who shall be Regular or Associate Members, shall be appointed by the President to an Education Committee. There shall also be a member who is the designee of the IAAO Chapters in Washington State.

Section 2. 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. The expiring terms each shall terminate on the date the President is installed at the annual Association conference.

Section 3. The President shall make any necessary Education Committee appointments within thirty days following his or her election at the annual conference. Vacancies occurring during a term shall be filled by the President within sixty 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.
Section 4. 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.

Section 5. 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, subject to the approval of the Executive Board.

Section 6. The Education Committee, in approving training programs, will plan the curriculum so as to assist in meeting the requirements of RCW 36.21.015, which establishes the qualifications for persons assessing property.

ARTICLE XIII - Bylaws Amendments

Section 1. Any Regular member, or the Executive Board, may propose amendments to these bylaws.

Section 2. Any amendments to these Bylaws must be approved by a majority vote of the Regular members, with written notice of any proposed amendments to be sent to all county assessors at least two weeks prior to any regular meeting at which changes shall be considered.

Section 3. A copy of these Bylaws shall be mailed by the Secretary-Treasurer to each newly-elected or appointed county assessor shortly after the new official assumes office.

APPENDIX A

"Policy"

1. We shall actively promote any and all legislation that enables us to do a more efficient job of appraising property and equalizing values.

2. We shall continuously strive for uniformity of appraisals and ratios within our respective counties and between counties within the state.

3. We shall cooperate with the Washington State Department of Revenue in all matters pertaining to uniformity of appraisal methods and procedures, providing they conform with the statutes of the State of Washington.

4. We shall continue to promote and sponsor appraisal schools for assessors and their deputies, and the Education Committee shall approve the curriculum.

5. We shall work constantly for and with the Washington Association of County Officials so that we might have a better understanding of mutual problems experienced by the Association and other county officials.

6. We shall continue our Association's affiliation with the International Association of Assessing Officers, and urge each assessor to become a member.

7. We reaffirm our policy of requesting the support of the Washington State Department of Revenue, the Washington State Legislature, 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 Constitution of the State of Washington.
8. The statewide publicity of this Association shall be released by the Executive Director of the Washington Association of County Officials, from time to time, with the approval of the officers of this Association.

9. This Association shall never interfere in any of the methods, procedures, or problems of individual assessors in their respective counties, unless requested to do so.

10. We shall take no action which promotes or condones discrimination in violation of State or Federal laws.

It is the expressed belief of the charter members of this Association that the meetings of this Association must be kept free from the influence of special interest groups and their representatives.

Washington Associations of County Assessors Standing Rules

1. All vendors wanting to display any message or promotion at any WSACA meetings 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 to have either a hospitality room, or host function cannot be denied that function; however, WSACA will not publicize the event in any of the agendas. (The vendor or association hosting the function can 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 included with registration packages, raffled off or given as prizes (typically with a company logo) are allowed, as long as the item or items are not excessive in 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 between the two of them 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 ASSOCIATION
of
COUNTY OFFICIALS
206 Tenth Avenue SE, Suite B
Olympia, Washington 98501-1311
(360) 753-7319 FAX (360) 664-2812
Originally adopted in Seattle on November 17, 1959, and last amended November 16, 2017 in King County.

ARTICLE I -- Name and Objectives

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 and Duties

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 400,001 through 1,000,000; *
(c) III - Counties with population 100,001 through 400,000; *
(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.

(* NOTE: Reflects change that is effective January 1, 2018. Language until effective date remains:
(b) II - Counties with population 500,001 through 1,000,000;
(c) III - Counties with population 100,001 through 500,000;)

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 Sec. 8.1; and

(g) Shall 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
(c) In the event of vacancies in the offices of both the President and Vice President, shall automatically become the President.
(d) Shall compose with the assistance of the other executive officers, the annual 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 (c);
(d) Chair the Audit Committee;
(e) Automatically become 2nd Vice President in the event of a vacancy in the office of 2nd Vice President; and
(f) In the event of vacancies in the offices of the President, Vice President and 2nd Vice President, shall automatically become the President.

**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; and

(e) Establish a Strategic Plan as specified in Article 1.

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 President 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) Legislative Committee
(e) Nominating Committee
(f) Personnel Committee

Special Committees: The President, at his or her 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 be 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 Tenth 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 International Association of Assessing Officers (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-visuals, 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 falls into one of four categories:

- Regular
- Associate
- Affiliate
- 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.

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 (12) 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.

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## 2.2 General Provisions

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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 – Annual counties.

**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.
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 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


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.


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

Advance Silicon Materials v. Grant County 75641-4 (2015)
Carkonen v. Williams 76 Wn.2d 617, 458 p.2d 280 (1969)
Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.
Niichel v Lancaster 97 Wn. 2d 620, 647 P.2d 1021 (1982)

3.2.2 REAL PROPERTY – New Construction

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.

Special Notices

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)

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.
### 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.
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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.
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RCW 84.34.070 Withdrawal from classification.
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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**  
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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.

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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.)

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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.

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RCW 84.33.280  Applicant for forest riparian easement program — Department to rely on certain documents.

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WAC 458-12-155  Listing of property – Public lands – Federal lands – Exclusive or concurrent jurisdiction.
WAC 458-12-251  Computer software – Definitions – Valuation.

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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.

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Longview Co. v. Cowlitz, (1939) 1 W2d 64, 95 P2d 376.
Northern Commercial Co. v. King County, (1964) 63 W2d 639, 388 P2d 546.
3.7 State Assessed Property

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**RCW 84.12.220** Jurisdiction to determine operating, nonoperating property.

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**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.

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**RCW 84.12.360** Basis of apportionment.

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**WAC 458-50-030** Annual reports – Contents.


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**WAC 458-50-080** True cash value – Criteria.

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**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.

Other References

Court Cases
Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.

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RCW 84.16.020 Annual statement of private car companies.
RCW 84.16.030 Annual statement of railroad companies.
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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
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

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- **RCW 54.28.011** | "Gross revenue" defined.
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- **RCW 84.16.140** | Assessment of nonoperating property.
- **RCW 84.36.070** | Intangible personal property -- Appraisal.
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- **RCW 84.36.080** | 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.
3.8 Other Property

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RCW 84.12.380 Assessment of nonoperating property.

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3.9 In Lieu of Property Tax

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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.

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RCW 84.72.020 Basis of apportionment.
RCW 84.72.030 Certification of apportionment to state treasurer – Distribution to county treasurers.
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#### 3.10.1 Public Lands – Assessments Against Public Lands

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- **AGO 1967, No. 20** Taxation – Notice – Persons entitled to notice of property taxes due – Refund of taxes paid without protest.
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Other References

AGO 1976 No. 18 Taxation – Property – Removal of exemption – Taxation of previously exempt property for prior
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| WAC 458-18-030 | Deferral of special assessments and/or property taxes – Declarations to defer – Filing – Forms. |
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| 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. |
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### 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
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**Other References**

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- **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.
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RCW 84.36.500  Conservation futures on agricultural land.
RCW 84.36.580  Property used to reduce field burning. *(Expires January 1, 2007.)*
RCW 84.36.590  Property used in connection with privatization contract at Hanford reservation.
RCW 84.36.595  Motor vehicles, travel trailers, and campers.
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RCW 84.36.655  Property related to the manufacture of superefficient airplanes. *(Contingent effective date; expires July 1, 2024.)*
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6.1 Taxing Districts

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RCW 84.08.140 Appeals from levy of taxing district to department of revenue.
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WAC 458-12-140 Taxing district boundaries -- Designation of tax code area.
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Other References

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RCW 58.09.080  Certificates – Required – Forms.
RCW 58.09.090  When record of survey not required.
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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.
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- **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.

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- **RCW 39.67.010**  Agreements contingent on property tax levy – Authorized.

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- **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.

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- **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.

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- **RCW 84.52.020**  City and district budgets to be filed with county legislative authority.

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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.


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WAC 458-19-010 Levy limit and levy rate calculations.


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 458-19-050 Port district levies.


WAC 458-19-060 Emergency medical service levy.


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 458-19-550 State levy – Apportionment between counties.

Other References

AGO 1965 No. 65 Taxation – Property – Valuation – "True and fair value."


AGLO 1976, No. 70 Taxation – Real property – Counties – Deadline for annual property tax levies.


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.

### 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)**
- **Taxing District Levy Certification (Issued July 15, 2008)**

### Court Cases
- Dept. of Revenue v. Hoppe, (1973) 82 W2d 549, 512 P2d 1094.

### 7.2 Limitations

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**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.


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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 1973, No. 16  Offices and officers – County – Board of equalization – Taxation – Jurisdiction of county board of equalization to increase property tax valuation without notice.
Court of Appeals Division No. 1  University Village v. King County - Total Market Value
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<tbody>
<tr>
<td>RCW 39.104.010</td>
<td>Finding.</td>
</tr>
<tr>
<td>RCW 39.104.020</td>
<td>Definitions.</td>
</tr>
<tr>
<td>RCW 39.104.030</td>
<td>Conditions.</td>
</tr>
<tr>
<td>RCW 39.104.040</td>
<td>Creation of revitalization area.</td>
</tr>
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<td>RCW 39.104.050</td>
<td>Limitations on revitalization areas.</td>
</tr>
<tr>
<td>RCW 39.104.070</td>
<td>Participating in revitalization financing – Interlocal agreement – Imposition of sales and use tax – Ordinance to opt out – Notice.</td>
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<td>RCW 39.104.090</td>
<td>Local sales and use tax increments.</td>
</tr>
<tr>
<td>RCW 39.104.100</td>
<td>Application process – Department of revenue approval.</td>
</tr>
<tr>
<td>RCW 39.104.110</td>
<td>Issuance of general obligation bonds.</td>
</tr>
<tr>
<td>Code</td>
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<tr>
<td>RCW 39.104.120</td>
<td>Use of tax revenue for bond repayment.</td>
</tr>
<tr>
<td>RCW 39.104.130</td>
<td>Limitation on bonds issued.</td>
</tr>
<tr>
<td>RCW 39.104.140</td>
<td>Construction – Port districts – Authority.</td>
</tr>
<tr>
<td>RCW 39.104.150</td>
<td>Administration by the department – Adoption of rules.</td>
</tr>
</tbody>
</table>

### 12.5 Local Infrastructure Project Area Financing (LIPA)

<table>
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<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCW 39.108.005</td>
<td>Finding.</td>
</tr>
<tr>
<td>RCW 39.108.010</td>
<td>Definitions.</td>
</tr>
<tr>
<td>RCW 39.108.030</td>
<td>Designation of sending areas – Inclusion of agricultural and forestland of long-term commercial significance.</td>
</tr>
<tr>
<td>RCW 39.108.040</td>
<td>Development rights from agricultural and forestland of long-term commercial significance.</td>
</tr>
<tr>
<td>RCW 39.108.050</td>
<td>Designation of sending areas—Inclusion of rural zoned lands under certain circumstances.</td>
</tr>
<tr>
<td>RCW 39.108.060</td>
<td>Determination of total number of transferable development rights for agricultural and forestland of long-term commercial significance and designated rural zoned lands.</td>
</tr>
<tr>
<td>RCW 39.108.070</td>
<td>Allocation among local governments of transferable development rights from agricultural and forestland of long-term commercial significance and designated rural zoned lands.</td>
</tr>
<tr>
<td>RCW 39.108.080</td>
<td>Development plan for infrastructure.</td>
</tr>
<tr>
<td>RCW 39.108.090</td>
<td>Program for transfer of development rights into receiving areas – Requirements.</td>
</tr>
<tr>
<td>RCW 39.108.100</td>
<td>Development rights available for transfer to receiving cities.</td>
</tr>
<tr>
<td>RCW 39.108.110</td>
<td>Quantitative and qualitative performance measures—Reporting.</td>
</tr>
<tr>
<td>RCW 39.108.120</td>
<td>Creating a local infrastructure project area.</td>
</tr>
<tr>
<td>RCW 39.108.130</td>
<td>Limitations on local infrastructure project areas.</td>
</tr>
<tr>
<td>RCW 39.108.140</td>
<td>Participating taxing districts.</td>
</tr>
<tr>
<td>RCW 39.108.150</td>
<td>Allocation of property tax revenues.</td>
</tr>
</tbody>
</table>

### 12.6 State Land Improvement Financing Area (SLIFA)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCW 39.112.010</td>
<td>Finding.</td>
</tr>
<tr>
<td>RCW 39.112.020</td>
<td>Definitions.</td>
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<tr>
<td>RCW 39.112.030</td>
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</tr>
<tr>
<td>RCW 39.112.040</td>
<td>Creation of revitalization area.</td>
</tr>
<tr>
<td>RCW 39.112.050</td>
<td>Limitations on revitalization areas.</td>
</tr>
<tr>
<td>RCW 39.112.060</td>
<td>Use of property tax allocation revenues for revitalization financing – Opting out – Partial participation.</td>
</tr>
<tr>
<td>RCW 39.112.070</td>
<td>Participating in revitalization financing – Interlocal agreement – Imposition of sales and use tax – Ordinance to opt out – Notice.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>RCW 39.112.080</td>
<td>Use of tax revenue for bond repayment.</td>
</tr>
<tr>
<td>RCW 39.112.090</td>
<td>Limitation on bonds issued.</td>
</tr>
</tbody>
</table>
## CHAPTER 13 – Annual Reports

### Reports Requested from Counties

<table>
<thead>
<tr>
<th>Due Date</th>
<th>Report Title</th>
<th>Filed By</th>
<th>Filed With</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 28</td>
<td>Levy Report - XXXX Assessments and Levies Due in YYYYY (XXXX is Assessment Year and YYYYY is the Tax Year)</td>
<td>Assessor</td>
<td>DOR – Research &amp; Fiscal Analysis</td>
</tr>
<tr>
<td>February 28</td>
<td>Senior Report - County Senior Citizen Relief</td>
<td>Assessor</td>
<td>DOR – Research &amp; Fiscal Analysis</td>
</tr>
<tr>
<td>February 28</td>
<td>Property Assessment Roll - County Property Tax Collections (Calendar Year) xxxx</td>
<td>Treasurer</td>
<td>DOR – Research &amp; Fiscal Analysis</td>
</tr>
<tr>
<td>February 28</td>
<td>Final Values - State Property Tax Levy Values</td>
<td>Assessor</td>
<td>DOR – Research &amp; Fiscal Analysis (submit electronically in Excel format)</td>
</tr>
<tr>
<td>February 28</td>
<td>Taxing District Levy Computation Worksheets (REV 64 0007)</td>
<td>Assessor</td>
<td>DOR – Research &amp; Fiscal Analysis (DOR review)</td>
</tr>
<tr>
<td>March 1</td>
<td>Revaluation Plan (Due the year preceding the new re-inspection cycle)</td>
<td>Assessor</td>
<td>DOR – Property Tax</td>
</tr>
<tr>
<td>July 15</td>
<td>Assessor’s Certificate of Assessment Rolls to County Board of Equalization (REV 64 0051)</td>
<td>Assessor</td>
<td>DOR – Property Tax</td>
</tr>
<tr>
<td>August 30</td>
<td>End of Fiscal Year Recap for the State Levy</td>
<td>Treasurer</td>
<td>DOR – Business &amp; Financial Services</td>
</tr>
<tr>
<td>August 31</td>
<td>Taxing District Boundary Report (Code Area Changes)</td>
<td>Assessor</td>
<td>DOR – Property Tax</td>
</tr>
<tr>
<td>September 1</td>
<td>Personal Property Stratification Report</td>
<td>Assessor</td>
<td>DOR – Property Tax</td>
</tr>
<tr>
<td>September 15</td>
<td>Assessor’s Certificate of New Construction Value (REV 64 0059)</td>
<td>Assessor</td>
<td>DOR – Property Tax</td>
</tr>
<tr>
<td>September 15</td>
<td>Real Property Sales Study (Computer printout)</td>
<td>Assessor</td>
<td>DOR – Property Tax</td>
</tr>
<tr>
<td>October 15</td>
<td>Revaluation Progress Report (REV 64 0089 filed annually)</td>
<td>Assessor</td>
<td>DOR – Property Tax</td>
</tr>
<tr>
<td>October 31</td>
<td>Abstract of Assessed Values</td>
<td>Assessor</td>
<td>DOR – Research &amp; Fiscal Analysis (submit electronically in Excel format)</td>
</tr>
<tr>
<td>November</td>
<td>Refund Fund Levy Report</td>
<td>Treasurer</td>
<td>DOR – Research &amp; Fiscal Analysis (submit electronically in Excel format)</td>
</tr>
</tbody>
</table>
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)**
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)**
"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)**
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**
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**
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**
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**
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.

**Assessment year**
January 1 through December 31st of any year. The year the property is listed and assessed by the county assessor.
<table>
<thead>
<tr>
<th><strong>RCW 84.40.020</strong></th>
<th>The assessment year is the calendar year prior to the year the taxes become due and payable.</th>
</tr>
</thead>
</table>

- **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
<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>RCW 84.34.020</td>
<td>integral part of a farming operation.</td>
</tr>
<tr>
<td>County commissioner</td>
<td>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.</td>
</tr>
<tr>
<td>RCW 36.32.005</td>
<td>County commissioner RCW 36.32.005</td>
</tr>
<tr>
<td>RCW 36.32.005</td>
<td>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.</td>
</tr>
<tr>
<td>County governmental authority</td>
<td>The board of county commissioners or county legislative body as established under Home Rule Charter.</td>
</tr>
<tr>
<td>County legislative authority</td>
<td>The county commissioners, or in a case of a home rule charter county, the governmental authority empowered to so act.</td>
</tr>
<tr>
<td>WAC 458-18-510</td>
<td>County legislative authority WAC 458-18-510</td>
</tr>
<tr>
<td>RCW 84.04.045</td>
<td>The county auditor or the county recording authority as authorized under Home Rule Charter.</td>
</tr>
<tr>
<td>WAC 458-15-015</td>
<td>County recording authority WAC 458-15-015</td>
</tr>
<tr>
<td>Coupon</td>
<td>The interest document specifying the amount of interest and date of payment, attached to a bond or coupon warrant.</td>
</tr>
<tr>
<td>Coupon warrant</td>
<td>A warrant payable to the bearer with interest coupons attached. When issued, constitutes a general obligation of the district.</td>
</tr>
<tr>
<td>Current assessment year</td>
<td>The year the property is listed and valued by the county assessor.</td>
</tr>
<tr>
<td>Current tax year</td>
<td>The year the taxes are due and payable.</td>
</tr>
<tr>
<td>Current use</td>
<td>Present use of the land.</td>
</tr>
<tr>
<td>Current use</td>
<td>Current use Chapter 84.34 RCW</td>
</tr>
<tr>
<td>Deferred taxes</td>
<td>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.</td>
</tr>
<tr>
<td>RCW 84.38.010</td>
<td>Deferred taxes RCW 84.38.010</td>
</tr>
<tr>
<td>WAC 458-18-010</td>
<td>Deferred taxes WAC 458-18-010</td>
</tr>
<tr>
<td>Delinquent assessments</td>
<td>Assessment remaining unpaid on and after the due date for which a penalty for non-payment is attached.</td>
</tr>
<tr>
<td>Delinquent interest</td>
<td>Penalty for non-payment of a tax or assessment by the due date.</td>
</tr>
<tr>
<td>RCW 84.56.020</td>
<td>Delinquent interest RCW 84.56.020</td>
</tr>
<tr>
<td>Department</td>
<td>Department means the Department of Revenue of the state of Washington.</td>
</tr>
<tr>
<td>RCW 84.04.047</td>
<td>Department RCW 84.04.047</td>
</tr>
<tr>
<td>Designated forest land</td>
<td>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.</td>
</tr>
<tr>
<td>Chapter 84.33 RCW</td>
<td>Designated forest land Chapter 84.33 RCW</td>
</tr>
<tr>
<td>Destroyed property</td>
<td>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.</td>
</tr>
<tr>
<td>RCW 36.21.080</td>
<td>Destroyed property RCW 36.21.080</td>
</tr>
<tr>
<td>RCW 84.70.010</td>
<td>Destroyed property RCW 84.70.010</td>
</tr>
<tr>
<td>RCW 84.70.010</td>
<td>Destroyed property RCW 84.70.010</td>
</tr>
</tbody>
</table>
### 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.

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<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E</strong></td>
<td>The right of government to take private property for public use (usually by purchase).</td>
</tr>
<tr>
<td>Eminent domain,</td>
<td></td>
</tr>
<tr>
<td>Power of</td>
<td></td>
</tr>
<tr>
<td>EMS <strong>RCW 84.52.069</strong></td>
<td>Emergency Medical Service.</td>
</tr>
<tr>
<td>Ex officio</td>
<td>By virtue of the office.</td>
</tr>
<tr>
<td>Excess levy</td>
<td>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.</td>
</tr>
<tr>
<td>Export</td>
<td>An export is an article that is sent, taken or carried out (<em>Black's Law Dictionary</em>) of a state destined to a foreign country. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Term</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>F</strong></td>
<td></td>
</tr>
<tr>
<td>Farm and agricultural land <strong>RCW 84.34.020</strong></td>
<td>Land devoted primarily to the production of livestock, agricultural commodities, etc., for commercial purposes.</td>
</tr>
<tr>
<td>Fiscal year</td>
<td>The assessment year and fiscal year shall commence January 1st and end December 31st in each year.</td>
</tr>
<tr>
<td>Floating home</td>
<td>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.</td>
</tr>
<tr>
<td>Foreign commerce</td>
<td>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.)</td>
</tr>
<tr>
<td>Forest land <strong>RCW 84.33.035</strong></td>
<td>&quot;Forest land&quot; is synonymous with &quot;designated forest land&quot; 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.</td>
</tr>
</tbody>
</table>
### 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.

---

**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**

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.

---

**Land**

The soil with everything on it and under it.

**Land use code**

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**

A lease that terminates upon the demise of the lessee.

**Legislative authority**

Government authority of a city, town, or county.

**Levy**

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**

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

**Local review board**

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.**

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.
**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.

**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

**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.

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- **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.
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<th><strong>- P -</strong></th>
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<tr>
<td><strong>Person</strong>&lt;br&gt;&lt;small&gt;RCW 84.04.075&lt;/small&gt;</td>
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<td><strong>Personal property</strong>&lt;br&gt;&lt;small&gt;RCW 84.04.080&lt;/small&gt;</td>
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<td><strong>Quick collect</strong>&lt;br&gt;&lt;small&gt;RCW 84.56.070&lt;/small&gt;</td>
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<td><strong>Ratio</strong>&lt;br&gt;&lt;small&gt;RCW 84.48.075&lt;/small&gt;&lt;br&gt;&lt;small&gt;WAC 458-53-020&lt;/small&gt;</td>
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<td><strong>Ratio study</strong>&lt;br&gt;&lt;small&gt;RCW 84.48.075&lt;/small&gt;&lt;br&gt;&lt;small&gt;WAC 458-53-020&lt;/small&gt;</td>
</tr>
<tr>
<td><strong>Real estate</strong></td>
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<tr>
<td><strong>Real property</strong></td>
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</table>
### 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.

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### 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.

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**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**

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**

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**

"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**

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**

"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**

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.
**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).)

**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.
**APPENDIX B – Property Tax Advisories & Special Notices**

### Property Tax Advisories

- **PTA 1.1.2009** Specific Questions Related to Administration of Property Taxes Under I-695.
- **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 6.1.2011** 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.
- **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 12.1.2011** 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

### 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)**
- **2010 Legislative Updates (6/30/2010)**
- **2011 Legislative Updates and Special Session – Levies, Collection & Appeal Issues (9/21/2011)**
- **Adding Value to the Assessment Rolls – Update (11/27/2017)**
- **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 – Federally Recognized Indian Tribes – ESB 1287 (7/2/2014)
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)
Revised Legislative Update – Providing home ownership opportunities for low income households (11/21/2016)
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

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* Contact the Department of Revenue for a copy.

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**APPENDIX D – Miscellaneous Materials**

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