



*"Working together to
fund Washington's future"*

Laws, Rules, & Assessor's Responsibilities

Tim Graham

County Review Auditor

County Performance & Administration

Property Tax Division – Department of Revenue

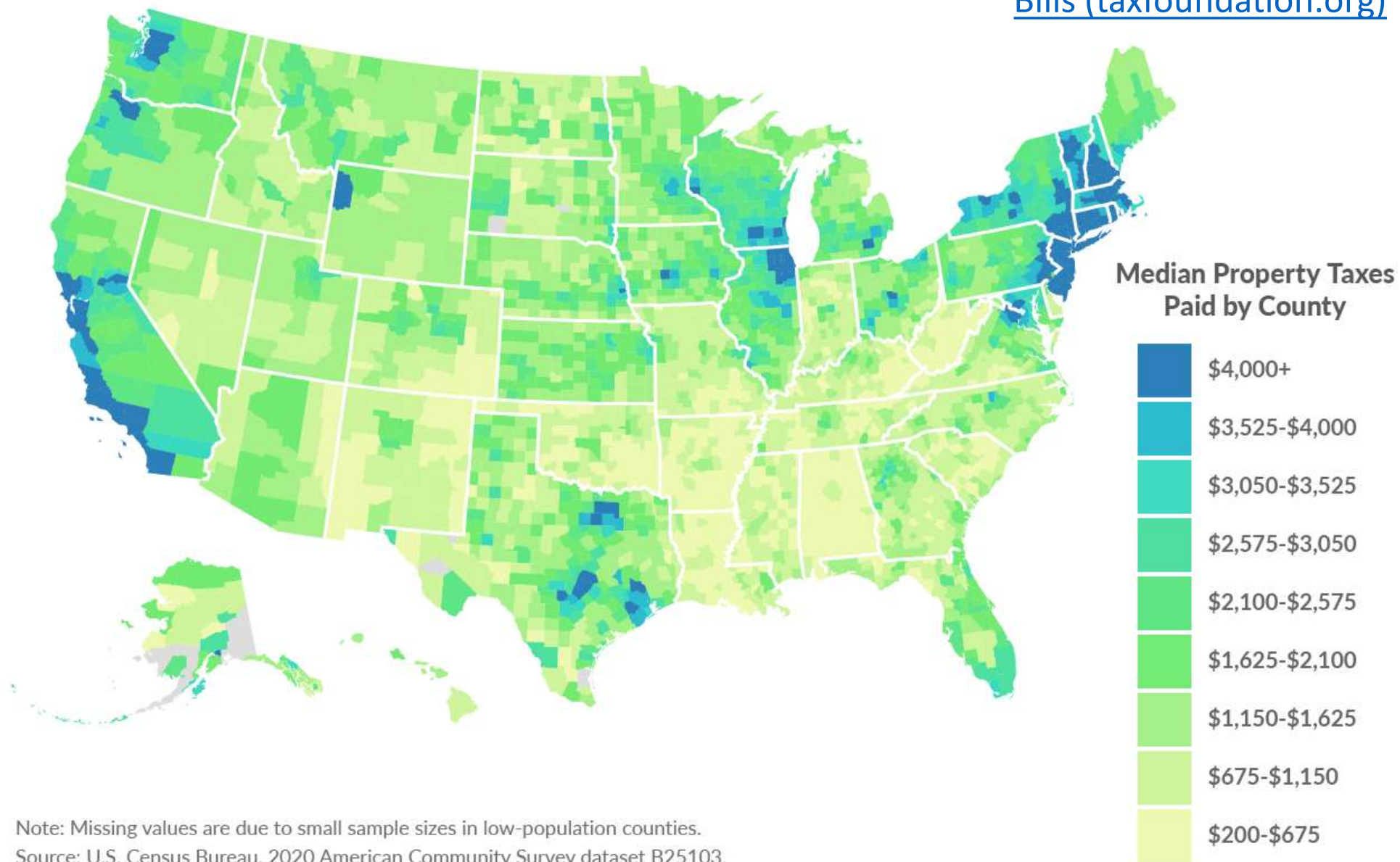
Property Tax Facts



Where Do People Pay the Most in Property Taxes?

Median Property Taxes Paid by County, 2020 (5-year Estimate)

[Property Taxes by State & County: Median Property Tax Bills \(taxfoundation.org\)](https://taxfoundation.org/property-tax-by-state-county)





Authority for Property Tax

CONSTITUTION
of the
STATE OF WASHINGTON

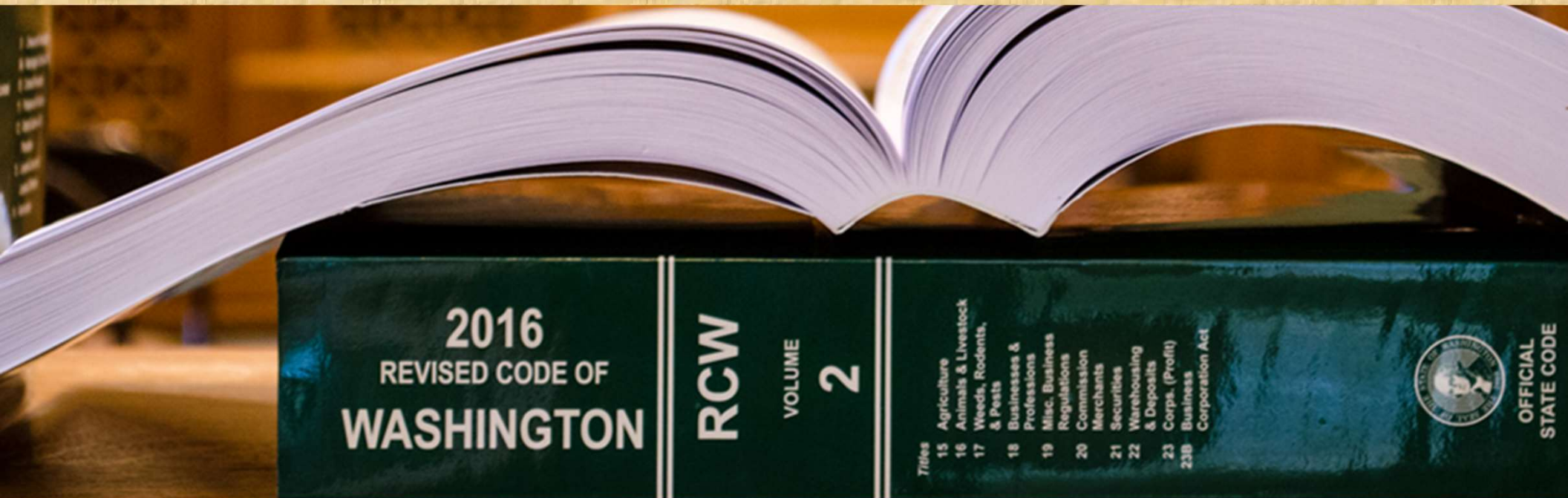
Preamble.

Article I.

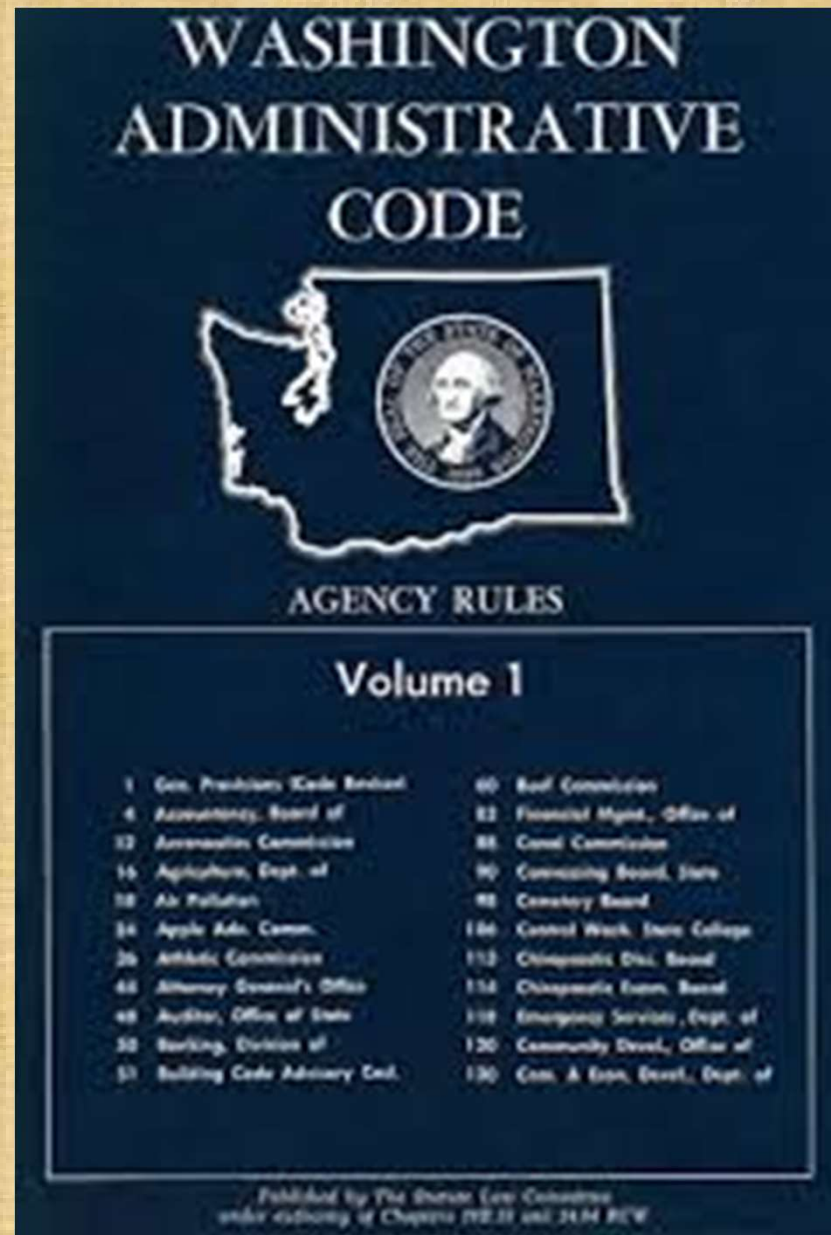
Declaration of Rights.

1889 Washington State
Constitution

Revised Code of Washington (RCW)



Washington Administrative Code (WAC)



Washington Tax Decisions



Property Tax Advisories (PTA)

RCW 34.05.230



Find a law or rule

[Home](#) | [Washington Department of Revenue](#)

Taxpedia

Search for information regarding laws, rules, Washington tax decision, etc.

Taxpedia

Washington Administrative Code (WAC)

[Excise tax rules \(WACs\)](#)

[List of all WACs](#)

[WAC 458-20 Index \(pdf\)](#)

Revised Code of Washington (RCW)

[Excise tax laws \(RCWs\)](#)

[List of all RCWs](#)

Washington Tax Decisions (WTDs)

[Recently published](#)

[List of all WTDs \(Taxpedia\)](#)

Current and expected activities

[Overview of rule making](#)

[Rule making agenda](#)

[Recent adoptions and repeals](#)

[Draft tax advisories \(ETAs and PTAs\)](#)

Interpretive statements

[Overview of tax advisories](#)

[Excise Tax Advisories \(ETAs\)](#)

[Property Tax Advisories \(PTAs\)](#)

Other guidance

[Interim Guidance Statements](#)

[Special notices](#)

[Industry guides](#)

[Tax Topics](#)

Tax research index

Sign up for email notifications via listserv

Get the latest information updates on excise, estate, and/or property taxes.

More information

[What's new](#)

[Calendar](#)

[Statistics & Reports](#)

[ESHB 1287](#)

[Summary of 2019 Tax Legislation](#)

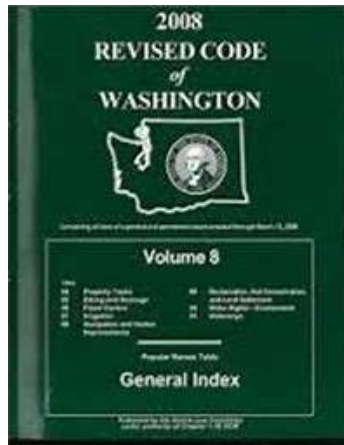
[Previous legislation](#)

[Digital Products including Digital Goods](#)

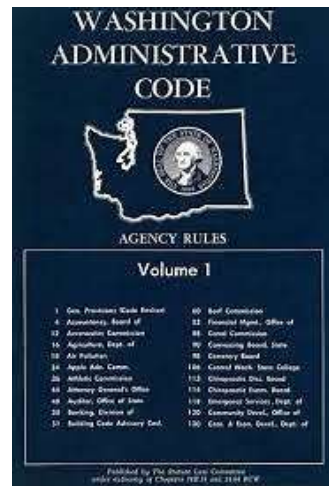
[Economic Nexus](#)

[Binding Rulings](#)

Statutes



Rules



Board of Tax Appeal Decisions

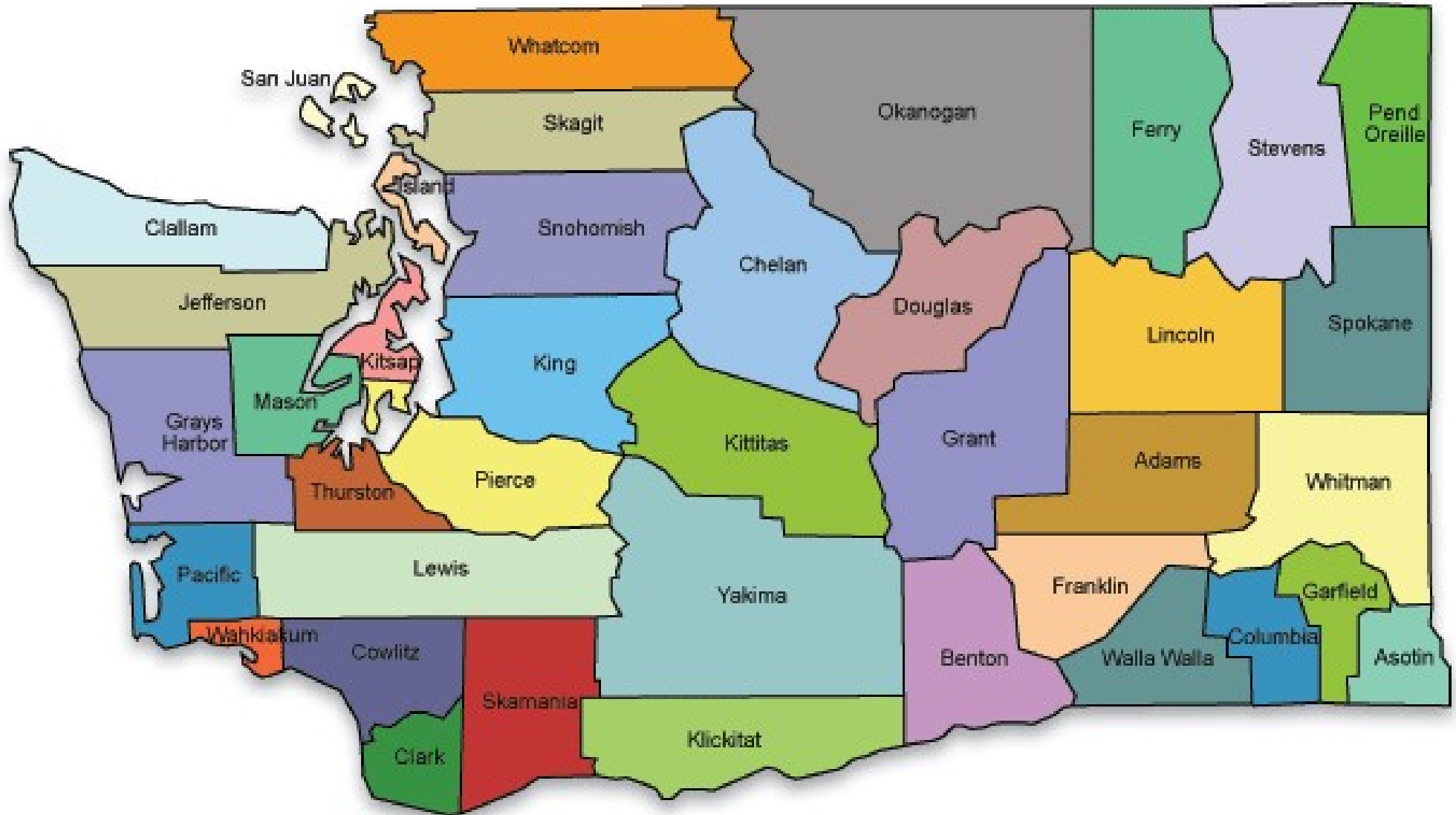


Department formal
actions: interpretation
letters, directives and
Property Tax Advisories
(PTAs)



Department informal
actions: manuals,
webpages, trainings, etc.

County Assessor's Role & Responsibility



Assessor's Associations





Property
Tax

What Property is Taxable?

Basis of Valuation - Real Property





"Working together to
fund Washington's future"

Property Tax Resource Center

A resource for County Assessors and County Treasurers in Washington State

Search

[CONTACT US](#)

Home

› Property Tax Programs

› Revaluation

› Appraiser Accreditation

› Education

› Forms & Publications

County Reports

› Valuation Topics

› Laws, Rules & PTAs

› Special Notices

› Legislation

› Statewide Commercial
Sales Database

› WAC 458-12 Project
DOR/WSACA

Q & A

Statistics

County Contacts

I NEED TO...

- [Get Home for the Aging Income Limits \(RCW 84.36.041\)](#)
- [Get a form and/or publication](#)
- [Look for a County Report](#)
- [Reference a law, rule or Property Tax Advisory](#)
- [See Department of Revenue rule making agenda \(aka revisions to Washington Administrative Code\)](#)
- [See what classes are being offered \(2023\)](#)
- [Contact the Department of Revenue Property Tax Division](#)
- [Search for a county contacts](#)
- [Check my accreditation status](#)

2023 PROPERTY TAX LEGISLATION

[Proposed Property Tax Bills during 2023 Regular Session](#)

Important Information

[REET Information](#)

Here is some helpful information regarding Real Estate Excise Tax (R% penalty assessed on the current year's delinquent taxes (June 1) (RCW 84.56.020).EET).

[Statewide Commercial Sales](#)

This database allows users to search for statewide commercial sales that have been provided by some counties. [Here](#) are instructions if you'd like to gain access and/or upload your county's commercial sales.

[Nonprofit & Tribal Property Tax Exemption Search](#)

This database allows users to search for non-profit exempt properties and tribal property tax exemptions under chapter 84.36 RCW.

2023 Property Tax Calendar

January

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

Also in January

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

S	M	T	W	T	F	S
1*	2	3	4	5	6	7
8	9	10	11	12	13	14
15*	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

A blue-tinted photograph of a person in a white shirt and tie, holding a white rectangular card. The card has the word "Questions?" written on it in black text. The background is a solid blue color with a yellow curved shape on the right side.

Questions?