



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

Laws, Rules, & Assessor's Responsibilities

Melissa Olivas, Supervisor
County Performance & Administration

Property Tax Facts



Property Tax Acronyms

AGO – Attorney General Opinion

AV – Assessed Values

BOE – Board of Equalization

BTA – State Board of Tax Appeals

DNR – Department of Natural Resources

DOR – Department of Revenue

EMS – Emergency Medical Services

FLAV – Forest Land Assessed Value

PTA – Property Tax Advisory

SEG - Segregation

RCW – Revised Code of Washington

TCA – Tax Code Area

WAC – Washington Administrative Code

Department of
Revenue



Washington State

Legal Framework



Authority for Property Tax

CONSTITUTION
of the
STATE of WASHINGTON

Preamble.

We the people of the State of Washington, grateful
to the Supreme Being of the Universe for our liberties,
do hereby constitute

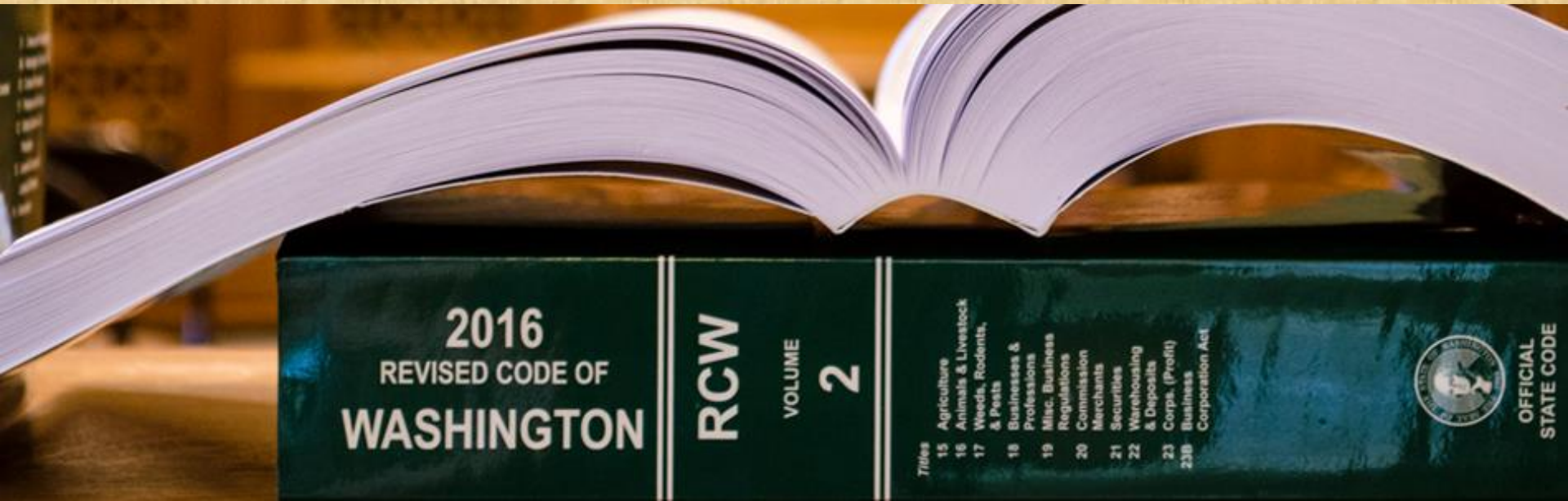
Article I.

Declaration of Rights.

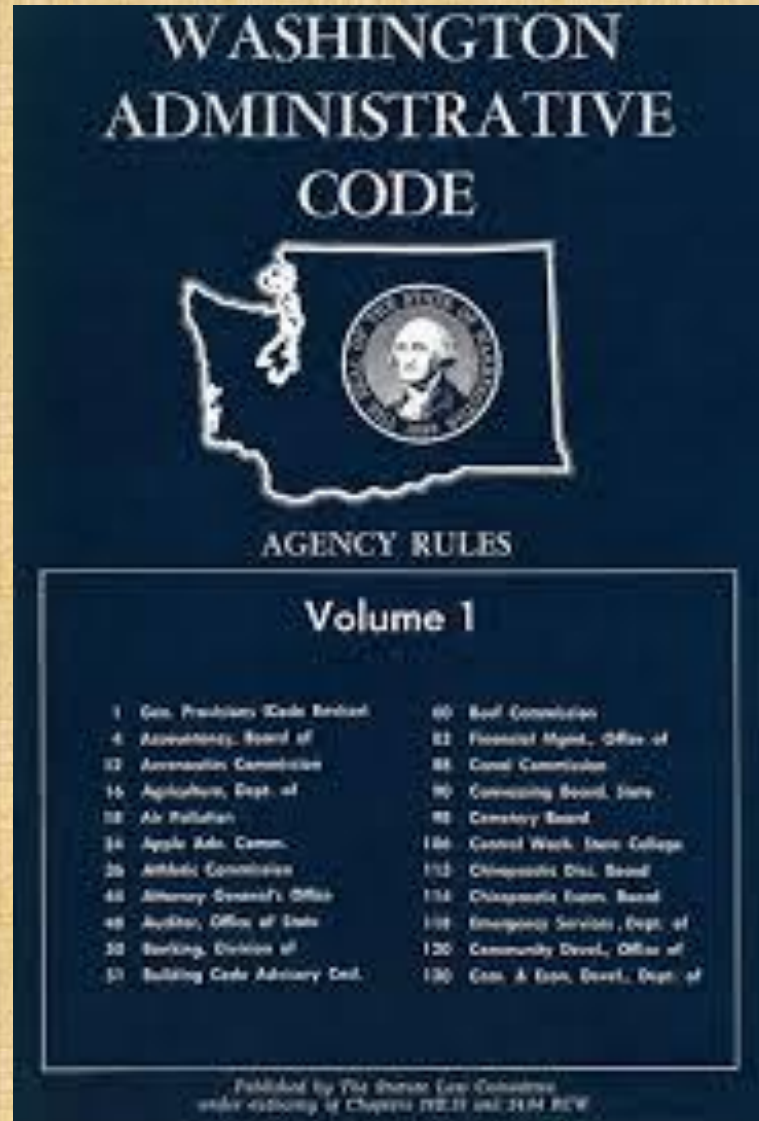
- Section 1. All citizens have the right to enjoy the fruits of the
soil, and to the same extent as the people of the United States,
and are entitled to equal and impartial
justice.
- Section 2. The right of the people to be secure in their persons,
houses, papers, and effects, against unreasonable searches and
seizures, shall not be violated.
- Section 3. The right of the people to be free from all
unreasonable and oppressive taxes shall not be violated.

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

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 \(RCWs\)](#)

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Washington Tax Decisions (WTDs)

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[Rule making agenda](#)

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

Interpretive statements

[Overview of tax advisories](#)

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

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

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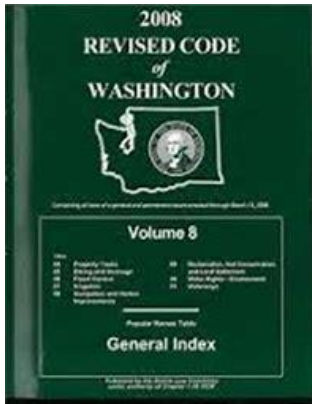
[Previous legislation](#)

[Digital Products including Digital Goods](#)

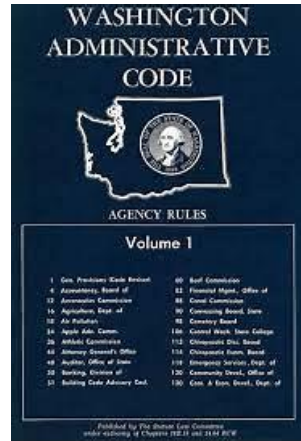
[Economic Nexus](#)

[Binding Rulings](#)

Statutes



Rules



Board of Tax Appeal Decisions

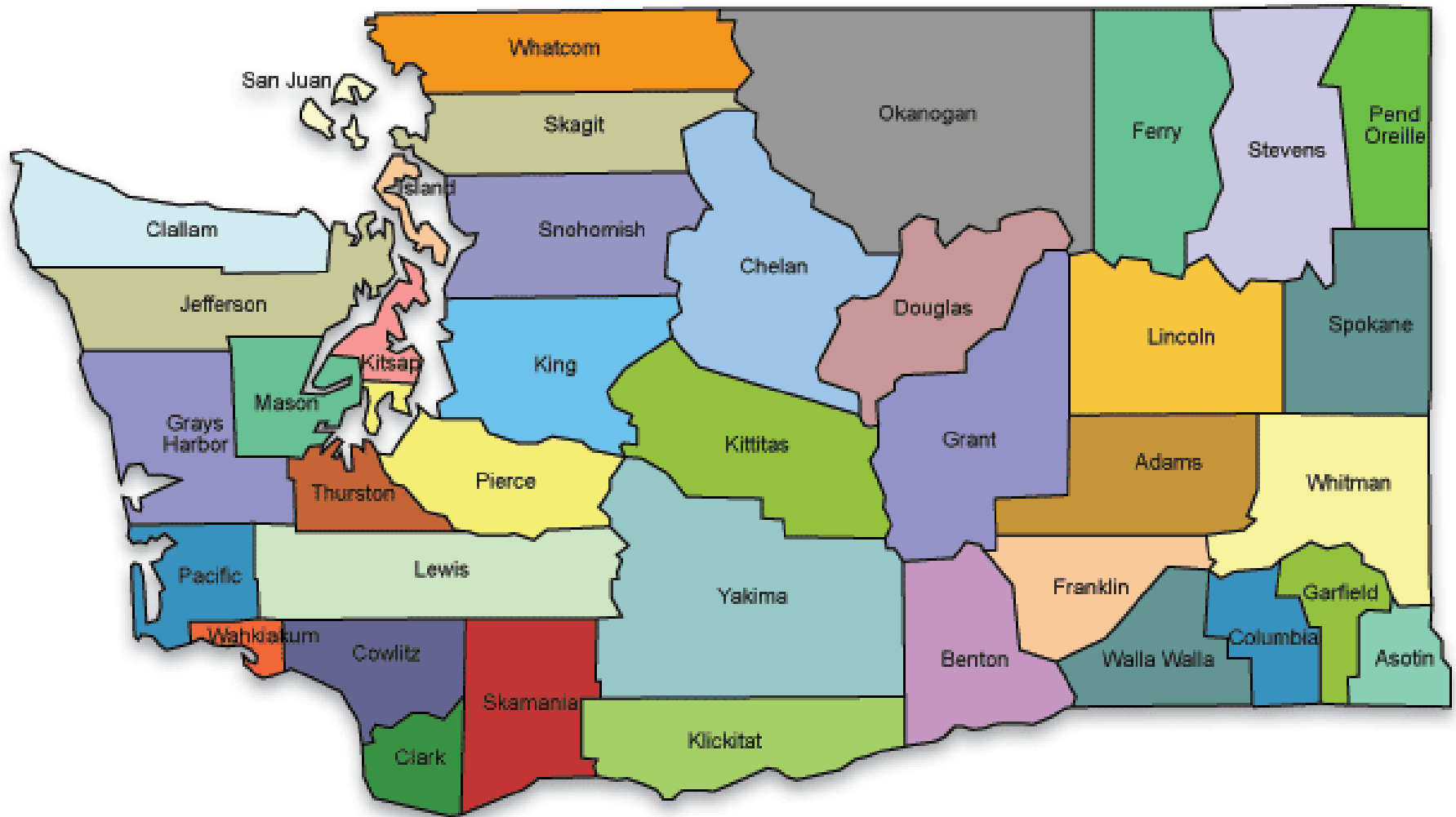


Department formal actions: interpretation letters, directives and Property Tax Advisories (PTAs)



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

County Assessor's Role & Responsibility



Assessor's Associations

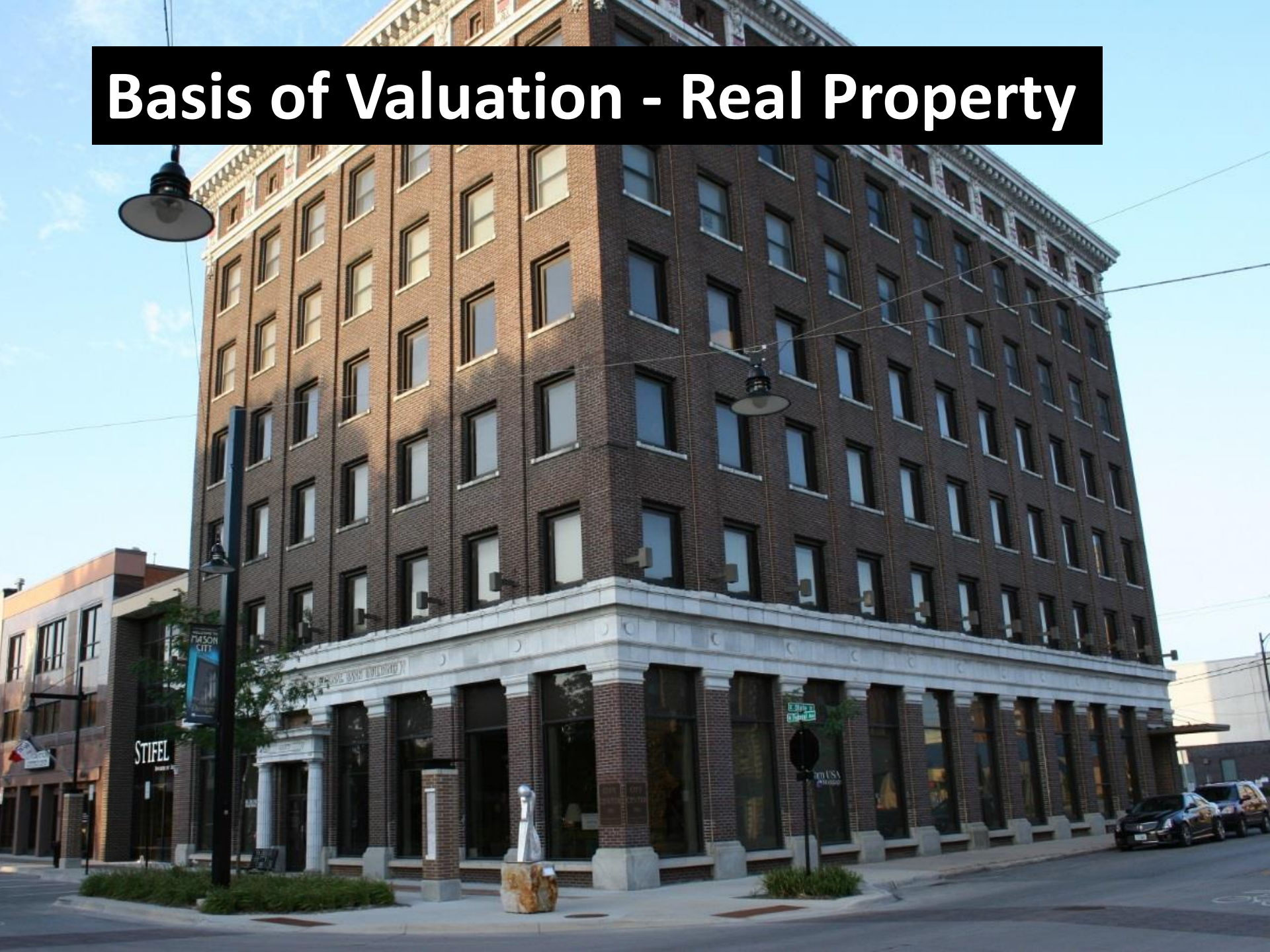




Property
Tax

What Property is Taxable?

Basis of Valuation - Real Property



http://propertytax.dor.wa.gov/



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2024 Property Tax Calendar

January

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			

- 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).



Questions?