

*A DAY IN THE
ASSESSOR'S
OFFICE ~ WHAT IS
IT REALLY LIKE?*



Senior Exemption

GIS

IAAO

ANNEXATIONS

PROPERTY TRANSFERS

CURRENT USE FARM & AG

Assessment Ratios

COV Notices

CAMA Software

TIF

Designated Forest Land

Budgets

Levy Districts

Manifest Error

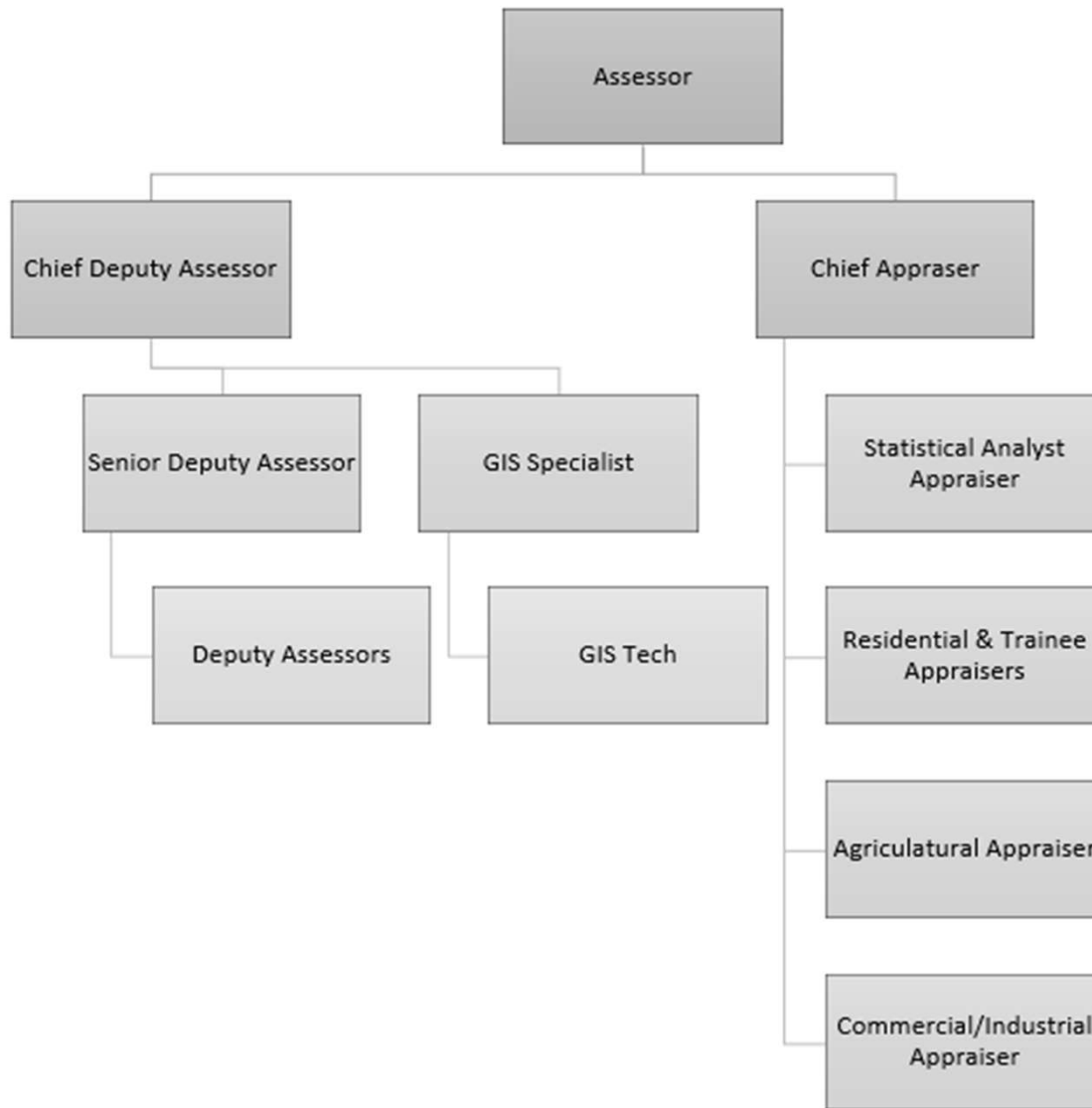
Personal Property

Legal Descriptions

Department of Revenue Audits

Boundary Line Adjustments





*WHO DOES
WHAT?*

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).

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	

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).

October

- 1 (On or before Oct. 1) Essential Government Services application and renewals are due from the tribes (RCW 84.36.010).
- 1 Applications for special valuations on historic properties for 2024 are due Oct. 1 (RCW 84.26.040).
- 1 Boundaries for newly incorporated port and regional fire protection service authority must be set for levy taxation purposes (Oct. 1) (RCW 84.09.030 [1][b]).
- 6 (First Monday in October) Boards of County Commissioners begin hearings on county budgets (RCW 36.40.070). However, budget hearings may be held on first Monday of December (RCW 36.40.071).
- 14 (Prior to Oct. 15) Counties' annual reports on revaluation progress are due (RCW 84.41.130).
- 31 Second half of property taxes due Oct. 31 (RCW 84.56.020).
- 31 Assessor submits Abstract of Assessed Values Report to the DOR Research and Fiscal Analysis Division (Oct. 31).

Also in October

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

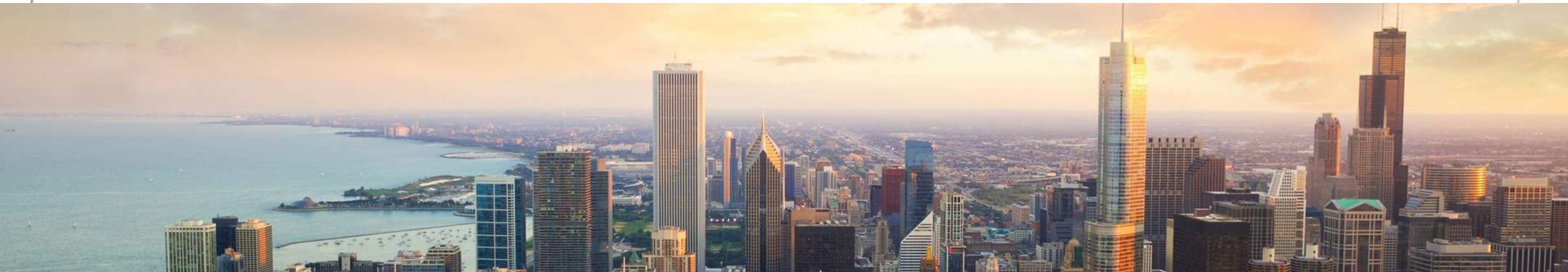
S	M	T	W	T	F	S
				1	2	3
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

July

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

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		

PROPERTY TAX CALENDAR



LIMITATIONS

**You must know
how to pivot,
solve problems,
and be flexible!**



INTERDEPENDENCE

- TAXPAYERS
- PROPERTY OWNERS
 - INVESTORS
- POTENTIAL BUYERS
 - REALTORS

- OTHER DEPARTMENTS
- OTHER GOVERNMENT OFFICES
 - ATTORNEYS
 - ACCOUNTANTS
 - APPRAISERS

THERE IS NO DOWN TIME

AND THERE IS ALWAYS MORE TO LEARN

Cross Training

Quality Control

Creating & Updating Manuals

DOR Education

IAAO Education

Software Training

Cross-County Mentorship

Research & Implement New Technology

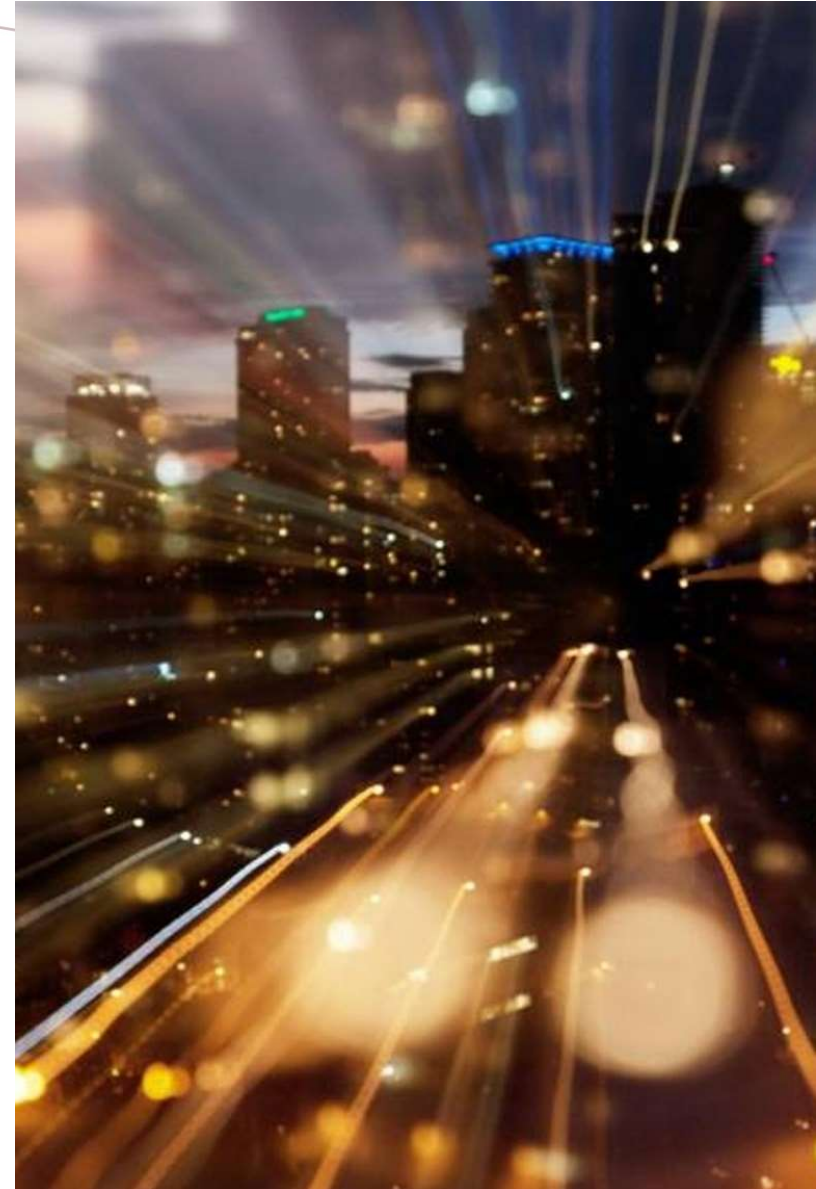


I WISH SOMEONE TOLD ME!

- It depends...
- Keep your composure and be ready for anything. Literally, anything.
- You are in charge, don't let anyone rush you to make a decision or give an answer.
- You will have to verify everything you're told.
- Keep a list of resources; know where to go for answers.
- Ask all the questions!
- Helping senior citizens can be emotionally taxing. You will have to talk about deceased spouses, poverty level living conditions, and health issues including dementia with no one to assist them.
- You need to be emotionally prepared for an exceptional level of unkindness.
- You may not want to say which office you work for at the summer BBQ or family outing.

SHARED WISDOM

- Your boss will be decided by the public every 4 years. You'll still be ok.
- Participate in as much training as possible on the topics of emotional intelligence, dealing with difficult customers, de-escalating heated conversations, and situational awareness.
<https://www.wcrp.info/training.asp>
- If you pay attention, you can learn something new every day.
- Stay out of courthouse politics as much as possible.
- Manuals are imperative! Make it a priority to update or develop manuals for every process. If your office doesn't have them, start your own.
- There are a lot of processes you must work through on your own in order to feel confident defending the final product. Don't give up.
- As an appraiser, you will learn a lot of different methods for doing things. Take all the ideas and make them your own. Do it the way that works best for you and fits the way you learn.



*YOU REPRESENT THE ASSESSOR IN
EVERYTHING YOU DO.*

Hopefully one of these doesn't show up in your county!





THANK YOU

Nikki Morgan

509-545-3506

nmorgan@franklincountywa.gov