

IMPORTANT DATES RELATING TO PROPERTY ASSESSMENT AND TAXATION

January 1 - Property (other than new construction and mobile homes being assessed for the first time in this state) is subject to assessment and taxation. (RCW 84.36.005, 84.40.020)

January 1 - Assessor to mail personal property reporting forms no later than this date. (RCW 84.40.040)

January 15 - Assessor certifies and delivers tax rolls to county treasurer (RCW 84.52.080)

January-December - Assessor may accept claims for senior/disabled exemptions for taxes payable the following year. (RCW 84.36.385)

January 15-February 15 - No revaluation notices may be mailed. (RCW 84.40.045)

February 15 - County treasurer begins collecting current year taxes. Tax bills sent out 2/14 or later. (RCW 84.56.010)

March 1 - Boundaries to be established for taxing districts in order to collect taxes the following year (with certain exceptions). (RCW 84.09.030)

March 1 - Assessor to submit revaluation plan to Department of Revenue prior to beginning a new revaluation cycle. (RCW 84.41.041, WAC 458-12-335)

March 31 - Boundaries of newly incorporated cities to be established. (RCW 84.09.030)

April 1 - Senior/disabled tax deferral applications are due. (RCW 84.38.040)

April 30 - First half property taxes must be paid. (RCW 84.56.020)

April 30 - Taxpayers must report personal property owned as of January 1. (RCW 84.40.040)

May 1 - Applications for farm and agricultural current use classification deemed to have been approved if not denied by this date. (RCW 84.34.035)

May 31 - Assessor must have completed listing and placing valuations on all property except new construction. (RCW 84.40.040)

May 31 - Penalty of 3% assessed on delinquent current year taxes as of this date. (RCW 84.56.020)

June 1 - Boundaries of newly formed districts that are coterminous with existing districts to be established by this date. (RCW 84.09.030)

July 1 - Valuation appeals must be filed with the county Board of Equalization, or within 60 days of mailing of assessment notice, whichever is later. (RCW 84.40.038)

July 15 - Assessor certifies assessment rolls to the county Board of Equalization. (RCW 84.40.320)

July 15 - The county Board of Equalization convenes. (RCW 84.48.010)

July 31 - Valuation date for new construction and mobile homes subject to their first assessment in this state. (RCW 36.21.080-090)

August 31 - Department of Revenue provides Assessor a list of property exempt by use in the county. (RCW 84.36.385)

August 31 - Assessor to complete listing and valuation of new construction and new mobile homes. (RCW 36.21.080-090, RCW 84.40.040,

September (third Monday) - Department of Revenue certifies final county ratio to Assessor after this date. (RCW 84.48.075)

September -October - Department of Revenue certifies equalized assessed values of centrally assessed (utility and transportation) properties to the Assessor. (RCW 84.12.370)

October - Assessor supplies Department of Revenue with abstract of assessed values.

October 15 - Assessor to file annual revaluation progress report with Department of Revenue. (RCW 84.41.130)

October 31 - Second half of current property taxes must be paid. (RCW 84.56.020)

November - Assessor certifies total assessed valuations to appropriate taxing districts.

November 15 - Taxing districts must file levy requirements with the County Council. (RCW 84.52.020)

November - Assessor to determine levy limitations for districts. (RCW 84.55.100)

November 30 - Taxing districts certify to Assessor the amount of taxes to be collected for district purposes. (RCW 84.52.070)

November 30 - Penalty of 8% is assessed on current year taxes delinquent at this time. (RCW 84.56.020)

December 1 - Assessor to begin preliminary assessment work by this date. (RCW 84.40.040)

December 31 - Applications for designated forest land, open space classification, to be filed by this date. (RCW 84.33.130, 84.34.030)