



## Kittitas County Assessor

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### EXCERPTS FROM SELECTED STATUTES GOVERNING AD VALOREM APPRAISAL IN WASHINGTON STATE

An ellipsis (...) indicates a portion of the statute omitted for the sake of brevity  
These statutes from the Revised Code of Washington and Washington Administrative Code  
can be found online in their entirety at <http://www1.leg.wa.gov/LawsAndAgencyRules>

#### Property to be Valued at 100 Percent of True and Fair Value

##### RCW 84.40.030

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 ... The true and fair value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

(1) Any sales of the property being appraised or similar properties with respect to sales made within the past five years ...

(2) In addition to sales as defined in subsection (1) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance....In the case of property of a complex nature ... or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection shall be the dominant factors in valuation. When provisions of this subsection are relied upon for establishing values the property owner shall be advised upon request of the factors used in arriving at such value.

#### Statutory Assessment Date for Revaluation is January 1

##### RCW 84.40.020

All real property in this state 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. Such listing and all supporting documents and records shall be open to public inspection during the regular office hours of the assessor's office: PROVIDED, That confidential income data is hereby exempted from public inspection as noted in RCW [42.56.070](#) and [42.56.210](#).

#### Statutory Assessment Date for New Construction is July 31

##### RCW 36.21.080

The county assessor is authorized to place any property that is increased in value due to construction or alteration for which a building permit was issued, or should have been issued, under chapter [19.27](#), [19.27A](#), or [19.28](#) RCW or other laws providing for building permits on the assessment rolls for the purposes of tax levy up to August 31st of each year. The assessed valuation of the property shall be considered as of July 31st of that year.

## **Statutory Assessment Date for Newly Placed MHs is July 31**

### **RCW 36.21.090**

When any mobile home first becomes subject to assessment for property taxes in this state, the county assessor is authorized to place the mobile home on the assessment rolls for purposes of tax levy up to August 31st of each year. The assessed valuation of the mobile home shall be considered as of the July 31st immediately preceding the date that the mobile home is placed on the assessment roll.

## **Sales Used in Board of Equalization Appeals Must Be Adjusted to January 1 Appraisal Date**

### **WAC 458-14-087**

(1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW [84.40.030](#).

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW [84.40.030](#), [84.48.150](#), and WAC [458-14-066](#) are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1st of the year of revaluation, reflecting market activity and using generally accepted appraisal methods. For example, for revaluation year 1990, a sale of the subject property or similar property in September 1986 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 1990. Similarly, for the revaluation year 1990, a sale of the subject property or similar property in May 1990 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 1990.

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.

## **MultiYear Revaluation Cycles**

### **RCW 84.41.030**

Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable real property within the county at least once each four years and physical inspection of all taxable real property within the county at least once each six years.