

# Reference Manual

Property Tax Division

November 2019

# County Assessor's Manual

## FOREWORD

The county assessor is responsible for determining the true and fair value of locally assessed properties, real and personal. The wellbeing of local government and of the taxpayers it serves depends on the thoroughness and fairness of the assessor.

Responsibilities of the assessor are many, varied, and changing. Newly elected or appointed officials and staff may require assistance in learning and mastering the myriad concepts, terms, laws, rules, policies, and procedures that apply. Even experienced assessors need occasional reference material.

The Washington State Association of County Assessors (WSACA) was appointed and assigned the duty of developing a manual for the office of County Assessor.

This manual, which was originally approved by WSACA, is maintained and periodically updated by the Property Tax Division of the Department of Revenue (DOR). It serves as a reference guide for assessors and is intended for practical use.

**For General Information** pertinent to laws or rules relating to the duties of the assessor, refer to the Revised Code of Washington (RCW), the Washington Administrative Code (WAC), and Property Tax Advisories (PTA).

**If Specific Information is Necessary** relative to state laws or judicial rulings, contact your Prosecuting Attorney. Some areas have court cases listed, which were linked in older versions of the Manual, there are no links in this version.

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# CHAPTER 1 – General Information

## 1.1 State Government

At the state level, the government of Washington is organized along the same lines as the federal model with three branches of government. The underlying theory is the power to govern is divided into three parts in order to provide checks and balances and to prevent the centralization. The government is composed of the legislative branch, the executive branch, and the judicial branch.

### Legislative Branch

The legislative branch is made up of the House of Representatives and the Senate. The Senate has 49 elected members corresponding to the number of legislative districts in the state. The House of Representatives has 98 elected members, two for each district. The general functions of the Legislature are to provide funding through the appropriations and budgeting process and to pass legislation, which becomes the statutory law of Washington. Legislation may originate in either house, but it must be passed by both houses before the bill passes to the governor. The governor can either sign the bill into law, veto portions of the bill before signing, or decide not to sign the bill. If the governor does not act on a bill that passed both houses, the bill becomes law without a signature.

More information about the legislative process is available through the [Washington State Legislature](http://leg.wa.gov/) website at <http://leg.wa.gov/>.

### Executive Branch

The executive branch of government is represented by the Governor, the appointed state officials who form a cabinet, and the elected state officials. The Governor is charged with enforcing the laws of the state. To do this, they appoint a number of officials with statewide jurisdiction who are the heads of the administrative state agencies. These administrative agencies fall into the general categories of natural resources, general government, transportation, human services, education, and economic development. In addition to the Governor and the agency heads, executive power is also shared by various independently elected statewide officials:

- **Lieutenant governor:** The president of the Senate who serves as Governor when the incumbent is out of state or incapacitated.
- **Treasurer:** The chief fiscal officer for the state. The treasurer is responsible for collecting, safeguarding, and investing the state's monies and attending to other financial matters which affect the state.
- **Attorney general** - The lawyer for the state. The office represents the various divisions and departments of the state, prosecutes and defends actions pertaining to the state, and has a limited authority to prosecute crime.
- **State auditor** - Audits state agencies and divisions of local government. The office is responsible for preparing a uniform budgeting, accounting, and reporting system and issues advisory opinions on the propriety of financial record keeping.

- **Secretary of state** - Charged with four major areas of responsibility: election supervision, corporation and limited partnership filings, the state archives, and charitable solicitation registrations. The office is the custodian of The Seal of the State of Washington, the State Constitution, and all original session laws passed by the Legislature.
- **Superintendent of public instruction** - Created to centralize the operation of the former elected county superintendents of schools. The office is responsible for working with local school boards and educational service districts to provide primary and secondary education throughout the state.
- **Insurance commissioner** - Responsible for registering insurance companies operating in the state and overseeing the compliance and penalty provisions of the state insurance code. The office also supervises the formation of insurance locally and generally oversees the reinsurance market.
- **Commissioner of public lands** - Oversees the Department of Natural Resources. The office has the responsibility of keeping the state trust land productive and able to provide financial support for the state's educational and other institutions. The department has several regulatory and service-related duties concerning natural resources and must develop plans for the management of the state's three million upland acres.

### Judicial Branch

The judicial branch of government is composed of the Supreme Court, Court of Appeals, and the lesser courts organized after these two. The Supreme Court is the ultimate arbiter of state law and has the responsibility to interpret state statutes and the State Constitution. It promulgates the common law through its decisions and decisions of the lower courts. The Court of Appeals is an intermediate appellate body which reviews decisions by the state's trial courts and is, subject to review by the Supreme Court.

Below the level of the Court of Appeals are the:

- **Superior court** - The countywide trial court of primary jurisdiction, its judges are both state and county officers. It handles all matters criminal and civil and often acts as an appellate body to review decisions of lower courts.
- **District court** - Operated by the county, and its jurisdiction extends only to that portion of the county which is within its judicial district. It is empowered to consider minor criminal and civil matters and provides the public with judicial recourse which is less expensive and more accessible than the superior court.
- **Municipal court** - Organized under the jurisdiction of the city, and its authority does not reach outside the city limits. It is principally responsible for considering violations of city ordinances.

## 1.2 County Government

A county is defined as an administrative subdivision of a state and, in the United States, is the next subdivision below the state. A county government is made up of a number of offices and agencies charged with the responsibilities of carrying out the requirements of the State Constitution as they pertain to taxation, licensing, judicial, police, and essential services to the public.

The state of Washington has 39 counties. A county's system of government follows the standard form of county government, except those counties that have adopted through a public vote to operate under the "Home Rule" charter form of county government. The major difference involves greater flexibility in the structuring of the local government through use of a charter. Home Rule Charter counties are allowed to pass ordinances and

resolutions on matters not addressed by the Washington Constitution, while counties not under such a system must rely on the Legislature to enact such matters.

### **Standard Form of County Government (non-charter)**

- Controlled by state laws [Chapter 36.32 RCW](#)
- 32 counties use this form of government
- County legislative authority is 3 elected county commissioners
- County legislative authority may appoint a county administrator or manager

### **Home Rule Charter Form of County Government**

- Article XI Section 4 of the Washington State Constitution permits a county to establish a "Home Rule" charter. The charter permits flexibility in the form of local government.
- 7 counties (Clallam, Clark, King, Pierce, San Juan, Snohomish, and Whatcom)
- According to the charter, county officials may be elected or appointed and the positions of elected officials may be partisan or non-partisan.
- Based on each county's charter, the county legislative authority includes the elected county council (currently 3-9 members) and may include the elected county executive in some counties. Clallam County is a charter county with three county commissioners.
- Most charter counties without an elected county executive appoint a county administrator or manager.

Generally within a county, "offices" are headed by elected officials, while "agencies" or "departments" are usually a branch of an elected office, most often under the jurisdiction of the county legislative authority. More information about county government is available through the following organizations:

[Washington Association of County Officials \(WACO\)](#)

[Washington State Association of Counties \(WSAC\)](#)

[Municipal Research and Services Center \(MRSC\)](#)

The following sections summarize the structure and duties of each elected county office.

## **1.3 County Assessor**

The assessors' primary duty is to determine the value of all taxable real and personal property within their jurisdiction for the purpose of equitable distribution of the tax liabilities of property owners for various districts. The amount of taxes to be paid or amount of levy required is determined by the various taxing district officials such as the state of Washington, county and city legislative bodies, school boards, fire district commissioners, junior taxing districts, and even the voting public for special levies.

State law requires the county assessor to revalue real property on an annual basis. The frequency of physical inspection of property, must be at least once every six years. Revaluation of properties in the interval years between each physical inspection is accomplished by means of statistical analysis. Any taxpayer that disagrees with the value determined by the assessor has the right to appeal the valuation to the county board of equalization.

In addition to property record inventory and appraisal reports maintained on properties in the counties, the assessor is required to keep numerous other records. A detailed series of maps showing all properties in the county must be maintained. A geographic information system (GIS) and set of aerial survey photos are also a vital part of the mapping system in most counties. Each time a parcel of property is sold or divided, or a new plat is filed, the transaction is shown in the assessor's records. The assessor maintains the assessment roll of the county, listing ownership, description, tax code area, location, and the assessed valuation for all property in the county.

### 1.3.1 County Assessor – Election or Appointment

The Territorial Assembly in 1854 created the office of county assessor. Some counties abolished the office in 1925, then the state Legislature restored it to all counties in 1937. The assessor is not a constitutional office. In the state of Washington, all assessors are elected with one variation. In Pierce County, the elected positions of assessor and treasurer is combined. The Pierce County Assessor-Treasurer oversees one office that conducts all assessor and treasurer functions.

In "Home Rule" counties, an assessor could be elected or appointed, partisan or nonpartisan. A county could have prerequisites for a position even if it is an elected position (like the prerequisite that a person must pass the state bar exam to run for prosecuting attorney). A county could also combine offices (as in the case of Pierce County) with a Home Rule charter.

In all 39 counties, the assessor (assessor-treasurer in Pierce County) is elected for a four-year term. The four-year terms are as follows:

|  |                                   |
|--|-----------------------------------|
| 33 Counties:                           | January 1, 2015, 2019, 2023, etc. |
| King, Snohomish, and Whatcom Counties: | January 1, 2012, 2016, 2020, etc. |
| Pierce County:                         | January 1, 2017, 2021, 2025, etc. |
| Clallam and San Juan Counties:         | January 1, 2015, 2019, 2023, etc. |

For information on an appointment to fill a term following a vacancy in office, refer to [RCW 36.16.110](#) and [RCW 36.16.115](#). Refer to Chapter 42.12 RCW concerning vacancies caused by death or disqualification.

The central committee of the political party of the vacated position will submit three names of candidates to the county commissioners (in the 32 counties without Home Rule) and the county commissioners will then appoint the new assessor. If the appointee does not run for office at the next general election or does not win the election, they are immediately replaced by the winner. Note: Home Rule counties may have some revisions of the procedure noted above.

### 1.3.2 County Assessor – Oath of Office and Bonding

The following are references to oath of office for assessor (county elected officials) in the Revised Code of Washington and State Constitution:

|  |                                  |
|--|----------------------------------|
| <a href="#">RCW 36.16.040</a>                      | Oath of Office.                  |
| <a href="#">RCW 36.16.050</a>                      | Official Bonds.                  |
| <a href="#">RCW 36.16.060</a>                      | Place of Filing Oaths and Bonds. |
| <a href="#">Chapter 5.28 RCW</a>                   | Oaths and Affirmations.          |
| <a href="#">RCW 5.28.010</a>                       | Who May Administer.              |
| <a href="#">State Constitution, Art. I, Sec. 6</a> | Oaths – Mode of Administering.   |

### 1.3.3 County Assessor – Public Disclosure

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 42.17A.001</a> | Definitions.  |
| <a href="#">RCW 42.56</a>      | Public Records Act  |
| <a href="#">RCW 84.08.210</a>  | Confidentiality and privilege of tax information – Exceptions – Penalty.                                      |
| <a href="#">RCW 84.40.020</a>  | Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records. |
| <a href="#">RCW 84.40.340</a>  | Verification by assessor of any list, statement, or schedule – Confidentiality, penalty.                      |
| <a href="#">WAC 458-297</a>    | Access to public records  |

### Other References

|                                   |  |
|-----------------------------------|--|
| <a href="#">AGO 1975, No. 15</a>  | Offices and officers – State – Department of Motor Vehicles – Public records – Access to lists of individuals under Initiative No. 276.                          |
| <a href="#">AGLO 1975, No. 38</a> | Initiative No. 276 – Public records – Access to lists of individuals.  |
| <a href="#">AGLO 1977, No. 21</a> | Offices and officers – County – Assessor – Taxation – Property – Public Records – Access to comparable leases.   |
| <a href="#">AGLO 1979, No. 16</a> | Districts – Fire protection – Public meetings – Procedure for calling special meetings of fire protection district commissioners.                                |
| <a href="#">AGLO 1979, No. 18</a> | (Withdrawing AGLO 1979 No. 16). Districts – Fire protection – Public meetings – Procedure for calling special meeting of fire protection district commissioners. |
| <a href="#">AGO 1980, No. 1</a>   | Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls.   |
| <a href="#">AGO 1983, No. 9</a>   | Districts – Public utility – Records – Access to certain records of public utility districts under state public disclosure law.                                  |
| <a href="#">AGO 1986, No. 7</a>   | Public records - statutes - taxation   |
| <a href="#">AGO 1991, No. 5</a>   | Public records - open public meetings act - corporations - small business export finance assistance center   |
| <a href="#">AGO 1991, No. 6</a>   | Public records - initiative no. 276  |
| <a href="#">AGO 1998, No. 2</a>   | Public disclosure law – Authority of public agencies to allow inspection and copying of lists of individuals.  |

|                                 |  |
|---------------------------------|--|
| <a href="#">AGO 2000, No. 3</a> | Public disclosure law - public records - conservation districts                              |
| <a href="#">AGO 2002, No. 2</a> | Counties - cities - port districts - state agencies - public disclosure act - public records |
| <a href="#">AGO 2005, No. 4</a> | Public disclosure law - public disclosure commission - counties - cities and towns           |

### 1.3.4 County Assessor – Budget

The due dates for submitting annual budgets (for the 32 non-Home Rule counties)\*:

|                          |                            |   |
|--------------------------|----------------------------|---|
| To county auditor:       | Second Monday in August    | ( <a href="#">RCW 36.40.010</a> )                                   |
| To county commissioners: | First Tuesday in September | ( <a href="#">RCW 36.40.050</a> )                                   |
| Final budget due:        | First Monday in December   | ( <a href="#">RCW 36.40.080</a> and <a href="#">RCW 36.40.071</a> ) |

***\*Home Rule counties may have similar or different due dates.***

[RCW 84.41.050](#) states that each county assessor shall make adequate provision in budgets to effect countywide revaluation as directed. In passing the budgets submitted by the assessors, the boards of county commissioners shall authorize and levy amounts which in the judgment of the board will suffice to carry out the direction of this chapter. (Also see [RCW 84.41.060](#) – Assistance by department of revenue at request of assessor; [RCW 84.41.070](#) – Finding of unsatisfactory progress – Notice – Duty of county legislative authority; and [RCW 84.41.080](#) – Contracts for special assistance.)

The Washington State Auditor is required by state law to issue accounting and reporting requirements for local governments. Most counties in the state of Washington use a budget/accounting system known as BARS ([Budgeting, Accounting and Reporting System](#)). To review the entire BARS manual, see your county auditor or website of the [Washington State Auditor \(SAO\)](#).

In many counties, the legislative body (commissioners or council) requires a written narrative with the budget request. It is often helpful to review prior successful budget request. It is also helpful to spend some time with your county auditor to review the budget process early in the year.

There are three methods of presenting a budget:

1. Written outlines.
2. Written narratives.
3. Oral presentations at public hearings or finance committee hearings, or before the county commissioners or county council.

Supporting documentation could include letters from other assessors, letters from the Department of Revenue, written or oral support from your local taxing districts, etc.

Methods of illustrating your budget might include:

- Cost per parcel.
- Cost per population.
- Number of parcels per staff member.
- Number of population per staff member.

If your employees belong to a union, review the union contract from beginning to end. In most cases, you may have little control over the salary or benefit levels from one year to the next. Your budget will determine the level of service your office will have for the following year. Remind the county commissioners or county council that the assessor can obtain new revenue (through new construction) and that the assessor's office is one of the few mandated offices in the courthouse. The Department of Revenue report, [A Comparison of County Assessor Statistics](#) includes various workload metrics and budget information for all assessors' offices in the state.

The following is an example of the BARS Chart of Accounts used by counties.

### CLASSIFICATION OF EXPENDITURES BY OBJECT

#### Definitions

**00 Reclassifications and Cost Allocations**

- Depreciation, Amortization, and Depletion Expense
- Bad Debt Expense
- Inventory Write-Offs
- Reallocated Costs (Debit and Credit)
- Other Cost Reclassifications (Debit and Credit)

**10 Salaries and Wages**

**20 Personnel Benefits**

- Pension and Disability Payments

**30 Supplies**

- Office and Operating Supplies
- Fuel Consumed
- Power/Water/Gas Purchased for Resale
- Supplies Purchased for Inventory or Resale
- Small Tools and Minor Equipment

**40 Services**

- Professional Services
- Communication
- Travel
- Advertising
- Operating Rentals and Leases
- Insurance
- Utility Services

Repairs and Maintenance

Miscellaneous

**50 Intergovernmental Services and Other Interfund Payments**

Intergovernmental Professional Services

Intergovernmental Payments from Federal, State, or Local Funds

External Taxes and Operating Assessments

Interfund Taxes and Operating Assessments

Interfund Subsidies

**60 Capital Outlays**

Land and Land Improvements

Buildings and Structures

Other Improvements

Machinery and Equipment

Construction of Capital Assets

Capital Leases

**70 Debt Service: Principal**

General Obligation Bonds

Revenue Bonds

Special Assessment Bonds

Revenue Warrants

Capital Leases & Installment Purchases

Anticipation Notes/Warrants

Other Notes

Intergovernmental Loans

Other Debt

**80 Debt Service: Interest and Related Costs**

Interest on Short-term External Debt

Interest on Interfund Debt

Interest on Long-term External Debt

Debt Issue Costs

Debt Registration Costs

Other Interest and Debt Service Costs

**90 Interfund Payments for Services**

Professional Services  
 Communications  
 Supplies  
 Capital Outlays  
 Operating Rentals and Leases  
 Insurance Services  
 Repairs and Maintenance  
 Other Services and Charges

### 1.3.5 County Assessor – Assessor's Deputies/Appraisers

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 36.16.070</a>  | Deputies and employees.   |
| <a href="#">RCW 36.21.011</a>  | Appointment of deputies and assistants – Engaging expert appraisers – Employment and classification plans for appraisers. |
| <a href="#">RCW 36.21.015</a>  | Qualifications for persons assessing real property – Examination – Examination waiver – Continuing education requirement. |
| <a href="#">WAC 458-10-010</a> | Accreditation of real property appraisers – Implementation – Definitions.   |
| <a href="#">WAC 458-10-020</a> | Application for accreditation.  |
| <a href="#">WAC 458-10-030</a> | Accreditation examination – Prerequisites – Waiver or exemption – Reexamination.  |
| <a href="#">WAC 458-10-040</a> | Accreditation certificate.  |
| <a href="#">WAC 458-10-050</a> | Continuing education requirements – Appraisal practice and ethics.  |
| <a href="#">WAC 458-10-060</a> | Standards of practice.  |
| <a href="#">WAC 458-10-070</a> | Denial, suspension, or revocation of accreditation.   |

**1.3.6 County Assessor – Appointment of Deputy**

APPOINTMENT OF DEPUTY

STATE OF WASHINGTON, )  
 ) ss. \_\_\_\_\_ Office  
County of )

I, \_\_\_\_\_, of \_\_\_\_\_ County, Washington, reposing special confidence in \_\_\_\_\_ do hereby constitute and appoint him or her Deputy \_\_\_\_\_ of \_\_\_\_\_ County, Washington, until \_\_\_\_\_, 20\_\_\_\_, after which date said appointment shall cease and be null and void.

IN TESTIMONY WHEREOF, I have hereunto set my hand

\_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_ of County and State aforesaid.

STATE OF WASHINGTON, )  
 ) ss.  
County of \_\_\_\_\_)

I, \_\_\_\_\_, being first duly sworn, upon oath do depose and say that I will support the Constitution of the United States and the laws of the State of Washington, and faithfully discharge and perform the duties of Deputy \_\_\_\_\_ of \_\_\_\_\_ County, Washington, according to the best of my ability. So help me God.

Subscribed and sworn to before me \_\_\_\_\_, 20\_\_\_\_.

## 1.4 Other Elected Officials

### County Auditor

The duties and responsibilities of the county auditor cover a large and varied field. These duties each require skill and know-how in many different areas so that the office can be run efficiently and effectively. The major duties of the auditor are as follows:

**Recording** - Documents recorded by the auditor include, but are not limited to, deeds, real estate contracts, liens, and other written instruments which are required by law to be filed in the county. The records become public upon filing and are indexed accordingly.

**Auditing** - The county auditor must audit all bills approved for payment by the county legislative authority before warrants are issued. It must be confirmed that charges are legitimate and ascertained that there are adequate funds to cover the payments in the proper departmental budgets.

**Licensing** - As an agent of the Washington State Department of Licensing, the auditor is responsible for vehicle licensing and title transfers, watercraft titling and registration, and issuing marriage licenses as well as other types of licenses. As an agent for the Department of Revenue, the auditor collects sales tax on the transfer of vehicles between individuals.

The auditor also serves as the ex-officio supervisor of all elections and is the chief registrar of voters within the county.

### County Clerk

The county clerk is one of several independent, elected officials provided by the Washington State Constitution, with specific and special duties assigned by statute and by local and state court rules. The position of county clerk is best characterized as the administrative and financial officer of the Superior Court. The purpose of the office of county clerk is to ensure the separation of powers among the three branches of government by preserving the integrity of the judiciary. This is accomplished in the following ways:

1. By being independent of the judicial branch of government, the clerk protects the judiciary from the appearance of impropriety or unfairness in the setting of cases, selection of jurors, implementation of orders, or investment of funds.
2. The clerk is located in the executive branch of government and provides the avenue for external oversight of the judiciary without legislative or executive branch interference with its actions, integrity, or independence.
3. As an independent elected official, the clerk preserves for the public unfettered access to a fair, accurate, and independently established record of the opinions, decisions, and judgments of the court.

Specific functions of the county clerk include:

- **Administrator of the Court Records and Exhibits:** All documents presented in a superior court cause of action must be received and processed by the clerk. The processing of court documents involves record classification, assignment of cause number, computerized docketing, and manual filing of hard copy records. Records must be maintained, retained, and purged in accordance with statutory time constraints and required archival standards.
- **Financial Officer for the Courts:** As the court's agent, the clerk collects statutory fees, fines, trust funds, and support funds; maintains a trust account for monies received; establishes an accounting system for receipting and disbursing monies ordered by the court; and provides an investment plan for monies held.
- **Quasi-judicial Officer:** For the issuance of writs, subpoenas, and other court-related orders, the clerk serves a quasi-judicial function (to exercise discretion of judicial nature). Duties include reviewing court documents for possible judicial or attorney errors, performing acts required by law, issuing letters of testamentary; warrants (civil and criminal), and writs of execution, garnishment, attachments, restitution, and orders of sale.
- **Ex Officio Clerk of the Court:** Under the constitution of the State of Washington, the clerk has the title of "Ex Officio Clerk of the Court." This requires the clerk's presence at all court sessions for the purpose of receiving and recording court documents and exhibits, and to establish an independent record of court proceedings.
- **Justice System Administrator:** In this role, the clerk identifies and articulates the changing needs of the court record processing, storage, retrieval, and disposal of documents, records, and exhibits, and the collection, accounting, and investment of court monies to ensure that the interests of the public and the county are secured.
- **Departmental Administrator:** As the administrator of a county department, the clerk has the responsibility to establish office policies, budgets, and procedures in accordance with the established guidelines and policies of the Board of County Commissioners.

Accuracy and efficiency are critical to the clerk's office, as even the slightest error or omission in indexing, posting, filing, preparation of writs or disbursements of funds affects the life or property of members of the public and makes the clerk personally liable for damages and subject to monetary fines.

## County Legislative Authority

### *Standard County Government*

In 33 of Washington State's 39 counties, the board of county commissioners is the county's legislative body (including Clallam, a Home Rule County). The commissioners serve as the chief administrators for several important county operations and have some quasi-judicial duties.

The county commissioners' primary duty is to levy the taxes to operate the county and to adopt a balanced budget for each calendar year. The commissioners fix the budget amount for each department within the county, but variances and increases can be permitted during the year if extraordinary circumstances can be shown. Other elected officials in the county are responsible for their own adopted budget, and the commissioners themselves are responsible for the operation of budgets under the control of appointed department heads.

Also within their legislative capacity, the commissioners are responsible for adopting, amending, and repealing all county ordinances which are essentially the laws of the county.

As administrators, the commissioners are responsible for the public roads and public works programs, public health services, planning and zoning of unincorporated areas, emergency services or civil defense programs, county park and recreation system, and other services and programs which are clearly not the responsibility of another elected county official.

In their judicial capacity, the commissioners are often called upon as the first level of appeal to sit in judgment of decisions made by other county officials.

### *Home Rule Charter County*

In six of the seven counties (Clark, King, Pierce, San Juan, Snohomish and Whatcom), a county council is the legislative body, made possible by Home Rule Charter. The seventh, Clallam County, has also adopted a charter but retains the three-member board of commissioners. King, Pierce, Snohomish, and Whatcom counties have an elected County Executive that may or may not have legislative authority functions. Refer to the specific county's charter for more information about the county's legislative authority, county council, elected county executive, and appointed county executive, administrator, or manager.

### **County Coroner**

Deaths occurring in Washington State must be investigated and certified by a medical-legal officer. This individual is most often the county coroner, usually a nonmedical officer, who retains the services of a qualified pathologist when an autopsy is needed to determine cause of death. In many smaller counties, the prosecuting attorney also serves as the county coroner. Larger counties may have a full-time coroner or medical examiner.

It is also the duty and responsibility of the coroner to locate and notify next of kin, dispose of the deceased person's body, have custody of money and property found on the body of the deceased, and prepare reports to governmental agencies. While not a common occurrence, the county coroner is authorized by law to serve as county sheriff under certain circumstances. The coroner may also serve subpoenas on the sheriff or sheriff's deputies.

### **County Prosecuting Attorney**

The county prosecuting attorney has major responsibilities, such as a legal advisor, a prosecutor of criminal matters, a representative of the county in civil cases, and in smaller counties, ex-officio coroner.

State statutes fix the following duties for the prosecuting attorney:

- Be legal advisor to the board of county commissioners, school directors, and other county and precinct officers in all matters relating to their official business.
- Appear for and represent the state, county, and all school districts in all criminal and civil proceedings in which the state or county or any school district in the county may be a party.
- Prosecute all criminal and civil actions in which the state or county may be a party.
- Defend all suits brought against the county; review and approve all cost bills in criminal cases and take care that no useless witness fees and other charges are greater than allowed by law; attend and appear before and give advice to the grand jury when cases are presented for consideration,

make an annual report to the Governor at the end of each year and submit to the State Liquor Control Board a written report of all prosecutions brought under state liquor laws in the county during the year.

- Serve as coroner in certain counties.
- Provide legal guidance on a twenty-four hour basis to law enforcement agencies investigating felonies, which may require advice or assistance in obtaining search warrants or warrants for the arrest of a suspect.

### **County Sheriff**

State statutes provide that the sheriff is the chief executive officer and conservator of the peace of the county. The law assigns certain general duties to the sheriff and these duties are governed by hundreds of statutes and judicial opinions, all intended to protect the individual citizen and safeguard his or her rights. The sheriff's duties include law enforcement, crime prevention, confinement of prisoners, execution of certain civil and legal processes, and in many cases, direct emergency services.

### **County Treasurer**

The county treasurer is the custodian of all funds for the county and governmental subdivisions; receipting, and disbursing all funds of the county. The treasurer receives the general property tax collections for cities, schools, and many other units of local government. The office handles special assessment funds, justice court fines, certain state and federal funds allocated to local government, and fees collected in county offices such as those of auditor, clerk, sheriff, and engineer.

Upon receipt of the tax rolls from the county assessor, the treasurer is required to send all property owners a statement by February 15 of each year showing all real and personal property taxes due. Although the tax is due and payable on April 30 when the amount payable is \$50 or more, one half may be paid on or before April 30, with the second half due on or before October 31. Upon payment of the property taxes, the treasurer is required to furnish a receipt and credit the payment to the property owner's account. Another tax received by the treasurer is the real estate excise tax. Every conveyance of real property, before recording in the auditor's office, must be presented to the treasurer for payment of the "excise" tax.

It is the treasurer's duty to enforce the state's laws on collection of taxes. Personal property taxes are required to be paid each year, and, if delinquent, the treasurer is directed to seize the property and offer it for public sale to collect the taxes due. Real property taxes may remain delinquent for three years before the treasurer can begin foreclosure action.

The treasurer is responsible for depositing money collected daily in local banks, separating those monies at the end of each month so each unit of government receives its proper proportional share. They must maintain accurate journals and prepare monthly reports, and, upon direction, invest funds not required for immediate expenditure.

## 1.5 Washington Association of County Assessors

### CONSTITUTION AND BYLAWS

of the

#### WASHINGTON STATE ASSOCIATION OF COUNTY ASSESSORS

(Last amended January 27, 2011 at the Legislative Conference in Olympia)

#### ARTICLE I - Name

The name of this organization shall be the "WASHINGTON STATE ASSOCIATION OF COUNTY ASSESSORS," hereinafter known as "Association."

#### ARTICLE II - Purpose

The purposes of the Association shall be:

- (1) coordination of uniform assessment practices and administrative policy between each of the assessors of the state;
- (2) promotion of beneficial legislation as deemed necessary;
- (3) cooperation with the Washington State Department of Revenue and;
- (4) advancement of the policies set forth as Appendix A to these bylaws.

#### ARTICLE III - Membership

**Section 1.** Any duly elected or appointed county assessor shall be a Regular member of the Association. Former assessors shall be ex-officio members.

**Section 2.** Associate members of the Association shall be as follows: any employee of the State Department of Revenue; any deputy assessor.

#### ARTICLE IV - Government

**Section 1.** The government of the Association shall be vested in the membership thereof, except as otherwise provided in these bylaws.

**Section 2.** Except as otherwise provided, only Regular members shall be qualified to hold office, vote or otherwise participate in the government of the Association; provided, however, that Associate members shall have the privilege of the floor.

**Section 3.** The Executive Board shall have control and management of the property and finances of the Association, and shall set the policy of the Association between conferences.

**Section 4.** No proxy shall be voted, nor any ballots cast except in person by a Regular member; provided, however, if a Regular member is not present, such member may, upon notice to the President, appoint an Associate member from his or her office to cast a ballot for the county.

**Section 5.** Associate members may serve on regular committees with the consent of their Assessor.

## ARTICLE V - District Organization

**Section 1.** The Association shall be divided into four districts as follows:

The Eastern District which shall be composed of the following counties: Adams, Asotin, Columbia, Garfield, Lincoln, Pend Oreille, Spokane, Stevens, Walla Walla and Whitman.

The Central District which shall be composed of the following counties: Benton, Chelan, Douglas, Ferry, Franklin, Kittitas, Klickitat, Okanogan, Grant and Yakima.

The Puget Sound District which shall be composed of the following counties: Skagit, Whatcom, San Juan, Island, Snohomish, King, Kitsap, Pierce and Thurston.

The Western District which shall be composed of the following counties: Clallam, Mason, Jefferson, Grays Harbor, Pacific, Lewis, Wahkiakum, Cowlitz, Skamania and Clark.

**Section 2.** These Districts shall have the authority to set their own meeting schedules and elect officers. A copy of all minutes of all meetings shall be filed with the President of the Association who shall be notified of all District meetings prior to the meeting being held.

**Section 3.** The Districts shall abide by the constitution and bylaws of the Association, and shall not adopt any policy contrary to that of the Association.

## ARTICLE VI - Officers

**Section 1.** The officers of the Association shall be the President, Vice President, Secretary-Treasurer, Immediate Past President, WACO and IAAO representatives, and the chairpersons of the four Districts.

**Section 2.** The officers shall constitute the Executive Board.

**Section 3.** A quorum shall consist of five members of the Executive Board.

**Section 4.** The officers of the Association shall serve terms of one year without salary and until their successors are elected. Resignations shall become effective upon notice to the Executive Board.

**Section 5.** The President, Vice President and Secretary-Treasurer shall perform the duties ascribed to these offices, and shall be ex-officio members of all committees; the Immediate Past President shall perform such duties as the Executive Board assigns. In the event any of these offices or the position of the Association's representative to the Board of Trustees of the Washington Association of County Officials is vacated, a majority of the Executive Board may fill the vacancy subject to the approval of the Association at its next regular meeting. Should a vacancy occur in any of the district chairpersons, such vacancy shall be filled by the District at its next regular or special meeting.

**Section 6.** The Secretary-Treasurer shall be the custodian of the funds of the Association, and shall keep an adequate set of books and collect any monies due from members. The Secretary-Treasurer shall report annually on the final day of the annual Association conference, and a financial report shall be available at each Executive Board meeting.

**Section 7.** The President shall preside over the Executive Board and all meetings of the Association. The President shall also work with the Annual Conference Committee on programs, meetings and education for the annual conference and shall officiate at said conference.

**Section 8.** The Vice President shall officiate at association meetings in the absence of the President.

### ARTICLE VII - Nominations and Elections

**Section 1.** Not less than ninety (90) days prior to the annual Association Legislative conference (normally held in January or February), the President shall appoint a Nominating Committee to consist of five Regular members. The Committee shall be the four district chairpersons of the Association and the Immediate Past President. The President shall at the time of the appointment also designate the chairperson of the Committee. The Committee shall meet not less than sixty (60) days prior to the conference for the purpose of nominating a slate of candidates for the Association offices in the following manner:

For the office of President, the Committee may nominate the present Vice President and at least one other candidate. For the office of Vice President, the Committee may nominate the present Secretary-Treasurer and at least one other candidate. For the office of Secretary-Treasurer, the Committee shall nominate at least two candidates. If three candidates are nominated on the first ballot, and if one receives a 50% margin on the first ballot, then that candidate receiving a 50% margin shall be considered elected to the position of Secretary - Treasurer. If no one receives a 50% margin, then the top 2 candidates in total vote tally proceed to a final election ballot. No assessor may serve more than two consecutive terms in any of the above mentioned offices. In odd numbered years, the Committee shall nominate at least two candidates, each of whom must be a Regular member, for a two-year term as the Association's representative on the Board of Trustees of the Washington Association of County Officials. Every two (2) years the Education Committee shall recommend to the Nominating Committee (the first year of implementation will be 1998 and every other year thereafter) one or more candidates to serve as WSACA representatives to IAAO. The IAAO representative may or may not be a member of the Association but shall be an active member of IAAO. These nominations shall be made a part of the Committees chairperson's report to the annual conference where the office shall be filled by a vote of the membership.

**Section 2.** The Districts shall certify to the Association at its annual conference the names of their District officers who shall take office at the same time as the President, Vice President, Secretary-Treasurer, and Association representative to the IAAO.

### ARTICLE VIII - Finance

**Section 1.** The funds of the Association shall not be expended, nor any financial obligations of the Association be incurred, without the approval of the Executive Board.

**Section 2.** The funds of the Association shall be deposited in a bank or other insured financial institution immediately upon receipt thereof, and shall not be withdrawn except by signature of the Secretary-Treasurer; provided that if the Secretary-Treasurer should become incapacitated, the Executive Board is given the authority to appoint an acting Secretary-Treasurer.

All funds in excess of \$4,000 shall be deposited in a savings account and shall not be withdrawn without the approval of the President and by signature of the Secretary-Treasurer and the Executive Director of the Washington Association of County Officials.

**Section 3.** The Secretary-Treasurer shall keep the records of the Association as to show, under classified headings, the amounts received and expended in any month or year, and maintain a record of receipted bills.

**Section 4.** The Secretary-Treasurer, immediately upon election of a successor, shall turn over to his or her successor all monies, records and materials pertaining to the Association.

**Section 5.** Each Regular member shall be charged annual dues as specified by the membership, to be paid not later than February 15 of each year. The Secretary-Treasurer shall mail notices of dues payable not later than January 1 of each year. No dues shall be charged to Associate members.

#### **ARTICLE IX - Annual Conference**

**Section 1.** There shall be an annual conference of the Association. Such conference shall be held, to the extent possible, in accordance with the provision of RCW 84.08.190 and the President shall cause notice to be given to all Regular members at least two weeks in advance of the conference.

**Section 2.** At each annual conference, the Regular members shall select the site of the conference which will be held two years following the year in which such selection is made.

#### **ARTICLE X - Committees**

**Section 1.** It shall be the duty of the President to make appointments to all committees deemed necessary and to name the chairpersons thereof.

**Section 2.** The duration of appointments to committees shall be for the same period as that for the Association's officers; provided, that when deemed advisable, the Executive Board may authorize the appointment of any committee for a longer period of time.

#### **ARTICLE XI - Meetings and Records**

**Section 1.** The conference and all other meetings shall be conducted in accordance with "Robert's Rules of Order."

**Section 2.** All meetings of the Association shall be open to the public, but the Association may at any meeting, on a majority vote of Regular members, resolve itself into executive session.

**Section 3.** All records of the Association shall be open to inspection and copying, pursuant to chapter 42.17 RCW.

**Section 4.** During any annual or special meeting, after a two week notice, those qualified members attending shall constitute a quorum and any action taken will be legal and binding upon the Association if approved by a simple majority.

#### **ARTICLE XII - Education Committee**

**Section 1.** In order to coordinate the Association's in-service training program, designed for the purpose of providing well-qualified appraisal personnel, nine persons, who shall be Regular or Associate Members, shall be appointed by the President to an Education Committee. There shall also be a member who is the designee of the IAAO Chapters in Washington State.

**Section 2.** Except for the initial terms, which shall be staggered so that at least two positions on the Education Committee will expire each year, the members on the committee will serve three-year terms. The expiring terms each shall terminate on the date the President is installed at the annual Association conference.

**Section 3.** The President shall make any necessary Education Committee appointments within thirty days following his or her election at the annual conference. Vacancies occurring during a term shall be filled by the President within sixty days, and such appointments shall be only for the balance of the unexpired term. If the President refuses or neglects to make the appointment within the time required, the Executive Board shall make the appointment.

**Section 4.** All school instructors shall be appointed and serve at the discretion of the Education Committee, and shall be either a Regular member, an Associate member or other specially-qualified person selected by the committee.

**Section 5.** The Education Committee is granted authority to establish registration fees and other necessary school charges, and shall approve a custodian of all such funds. The Education Committee shall be responsible for the agenda, supervision, and selection of educational courses and materials used in the schools, subject to the approval of the Executive Board.

**Section 6.** The Education Committee, in approving training programs, will plan the curriculum so as to assist in meeting the requirements of RCW 36.21.015, which establishes the qualifications for persons assessing property.

### **ARTICLE XIII - Bylaws Amendments**

**Section 1.** Any Regular member, or the Executive Board, may propose amendments to these bylaws.

**Section 2.** Any amendments to these Bylaws must be approved by a majority vote of the Regular members, with written notice of any proposed amendments to be sent to all county assessors at least two weeks prior to any regular meeting at which changes shall be considered.

**Section 3.** A copy of these Bylaws shall be mailed by the Secretary-Treasurer to each newly-elected or appointed county assessor shortly after the new official assumes office.

### **APPENDIX A**

#### **"Policy"**

- 1.** We shall actively promote any and all legislation that enables us to do a more efficient job of appraising property and equalizing values.
- 2.** We shall continuously strive for uniformity of appraisals and ratios within our respective counties and between counties within the state.
- 3.** We shall cooperate with the Washington State Department of Revenue in all matters pertaining to uniformity of appraisal methods and procedures, providing they conform with the statutes of the State of Washington.
- 4.** We shall continue to promote and sponsor appraisal schools for assessors and their deputies, and the Education Committee shall approve the curriculum.
- 5.** We shall work constantly for and with the Washington Association of County Officials so that we might have a better understanding of mutual problems experienced by the Association and other county officials.
- 6.** We shall continue our Association's affiliation with the International Association of Assessing Officers, and urge each assessor to become a member.
- 7.** We reaffirm our policy of requesting the support of the Washington State Department of Revenue, the Washington State Legislature, and any and all public and governmental bodies interested in the implementation of the statutes that will make possible the practical fulfillment of the provisions of Chapter 84.41 RCW and Article VII, Section 2, of the Constitution of the State of Washington.

8. The statewide publicity of this Association shall be released by the Executive Director of the Washington Association of County Officials, from time to time, with the approval of the officers of this Association.
9. This Association shall never interfere in any of the methods, procedures, or problems of individual assessors in their respective counties, unless requested to do so.
10. We shall take no action which promotes or condones discrimination in violation of State or Federal laws.

It is the expressed belief of the charter members of this Association that the meetings of this Association must be kept free from the influence of special interest groups and their representatives.

#### Washington Associations of County Assessors Standing Rules

1. All vendors wanting to display any message or promotion at any WSACA meetings must pay full registration for each person associated with their display. (All arrangements for location and equipment needed with displays are the responsibility of the vendor in conjunction with the motel or building manager).
2. Any vendor or association wanting to have either a hospitality room, or host function cannot be denied that function; however, WSACA will not publicize the event in any of the agendas. (The vendor or association hosting the function can distribute or have available their own announcements of the event).
3. Sponsors for an activity such as a boat trip or golf tournament will only be allowed by a vendor that does not have a potential vested interest in a concern or an issue relating to an assessed value.
4. Small donated items included with registration packages, raffled off or given as prizes (typically with a company logo) are allowed, as long as the item or items are not excessive in value.
5. In the event a decision needs to be reached concerning a vendor or any association participating in a conference, the event chairperson and the WSACA President will confer and make a final decision between the two of them concerning the propriety of the participation.

## 1.6 Washington Association of County Officials

During the 1953 Annual Convention of the Washington State Association of Auditors and Treasurers, a resolution was adopted to create an association of elected county officials. The purpose of this organization is "to promote more uniform procedure in respective county offices in order to better serve the public". The association began its early stages of development in 1954 with all elected officials extended an invitation to join through their respective associations.

By January of 1955, county officials drafted a formation bill for presentation to the Legislature. This organization bill did not pass in 1955; nor did it pass in 1956, 1957 or 1958. Still not discouraged, determined county officials continued their efforts, redrafted the bill, and ultimately won passage in the 1959 legislative session. Actual commencement of the Washington State Association of Elected County Officials' operations began March 1, 1960, in Olympia.

Many things have changed over the years, but the main objective of the [Washington Association of County Officials](#) (WACO) is still clear: ***Working to improve county government through better service to all taxpayers.***

**CONSTITUTION AND BYLAWS**

of the

**WASHINGTON ASSOCIATION**

of

**COUNTY OFFICIALS**

**206 Tenth Avenue SE, Suite B**

**Olympia, Washington 98501-1311**

(360) 753-7319 FAX (360) 664-2812

Originally adopted in Seattle on November 17, 1959, and last amended November 16, 2017 in King County.

**ARTICLE I -- Name and Objectives**

**Section 1.1.** The operating name of this organization shall be the Washington Association of County Officials (WACO), herein referred to as “the Association.” The legal corporate name of this Association is the Washington State Association of County Officials.

**Section 1.2.** The purpose of the Association is to support, as described in Article II of the Articles of Incorporation, each county official as he/she executes the constitutional and statutory duties and responsibilities of his/her office. The Board of Trustees shall be responsible for establishing a strategic plan to further identify the Association’s support of county officials. The Board of Trustees shall be responsible for updating the strategic plan as necessary.

**ARTICLE II -- Membership**

**Section 2.1.** The membership of the Association shall consist of the following county elected and/or appointed officials:

Assessor,

Auditor,

Clerk,

Coroner/Medical Examiner,

Prosecuting Attorney,

Sheriff, and

Treasurer

The Board of Trustees shall be responsible for establishing criteria to maintain membership in good standing.

**Section 2.2.** In the event that a county shall have officials with similar responsibilities but with other titles or designations than those listed in Section 2.1 of this Article, then those officers, whether elected or appointed, shall be members in the Association.

**Section 2.3.** In case of any question of eligibility for membership or question of good standing, the Board of Trustees shall have the authority to determine the eligibility or standing.

**ARTICLE III -- Government**

**Section 3.1.** The governing authority of the Association shall be vested in the membership thereof, except as otherwise provided herein.

**Section 3.2.** The control and management of the property, finances and general supervision of all of the affairs of the Association shall be under the supervision of the Board of Trustees answerable to the membership. The Board of Trustees shall be comprised of:

- (a) President,
- (b) Vice-President,
- (c) Second Vice-President,
- (d) Secretary-Treasurer,
- (e) Trustees, one for each affiliate group identified in Article IV, Section 4.2 of these ByLaws,
- (f) Trustees-At-Large, one for each county category defined in Article IV, Section 4.1 of these ByLaws, and
- (g) the two most recent Past Presidents.

**Section 3.3.** No loans shall be made by the corporation to any Trustee or Officer.

**ARTICLE IV -- Terms of Office and Duties**

**Section 4.1.** Six Trustees-at-Large shall be elected from each county category listed below:

- (a) I - Counties with population above 1,000,000;
- (b) II - Counties with population 400,001 through 1,000,000; \*
- (c) III - Counties with population 100,001 through 400,000; \*
- (d) IV - Counties with population 50,001 through 100,000;
- (e) V - Counties with population 20,000 through 50,000;
- (f) VI – Counties with population less than 20,000.

(\* NOTE: Reflects change that is effective January 1, 2018. Language until effective date remains:

- (b) II - Counties with population 500,001 through 1,000,000;
- (c) III - Counties with population 100,001 through 500,000;

Each county's designation to a county category is determined by the most recent population estimate by the state Office of Financial Management.

The terms of office for the six Trustees-at-large shall be for two years and start on the date of their election to the Board of Trustees and continue until their successors have been elected or appointed. Trustees-at-Large

representing counties in categories II, IV, and VI shall be elected in odd numbered years; Trustees-at-Large representing counties in categories I, III, and V shall be elected in even numbered years.

**Section 4.2.** Trustees. The Association recognizes the following affiliate groups:

- (a) The Washington State Association of County Assessors;
- (b) The Washington State Association of County Auditors;
- (c) The Washington State Association of County Clerks;
- (d) The Washington Association of Coroners and Medical Examiners
- (e) The Washington Association of Prosecuting Attorneys
- (f) The Washington State Sheriffs' Association; and
- (g) The Washington State Association of County Treasurers. The Trustees selected to represent these affiliate groups will be elected or appointed in a manner determined by each respective affiliate group.

**Section 4.3.** Executive Officers. The Executive Officers shall be:

- (a) President;
- (b) Vice President;
- (c) 2nd Vice-President;
- (d) Secretary/Treasurer; and
- (e) Immediate Past President.

The terms of office for the Executive Officers shall be for one year, starting on the date of the election of those officers and continuing until their successors have been elected or appointed.

All Executive Officers, Trustees-at-Large and Trustees will serve without compensation except for reimbursement of costs and travel expenses awarded pursuant Article VII, Section 7.2.

**Section 4.4.** Delegation. If any Executive Officer is absent or unable to act and no other person is authorized to act in such Officer's place by the provisions of these ByLaws, the Board of Trustees may from time to time delegate the powers or duties of such Officer to any other officer, Board member, or any other person it may select.

**Section 4.5.** Removal. The Executive Officers and Trustees-At-Large may be removed at any time, with cause, by the affirmative vote of two-thirds (2/3) of the Board of Trustees. Affiliate Trustees are subject to removal by action of their respective affiliate organization in accordance with the rules of that organization.

**Section 4.6.** Vacancies. Vacancies for Trustees-At-Large and Executive Officers shall be filled by the Board of Trustees for the remainder of the term, except as otherwise provided herein. An appointment to fill a vacancy shall occur within 120 days from the position becoming vacant.

## **ARTICLE V -- Duties of the Executive Officers**

**Section 5.1.** The President shall:

- (a) Preside at all meetings of the Association;
- (b) Call special meetings of the Board of Trustees as needed;
- (c) Appoint and remove all standing and special committee members and name the chair thereof, except as otherwise provided herein;
- (d) Appoint and remove members of the Association to represent the Association on boards, commissions, committees, etc. convened outside the Association;
- (e) Preside at meetings of the Board of Trustees;
- (f) Be an ex-officio member of all standing committees and special committees which he or she appoints, except for the Audit Committee as specified in Sec. 8.1; and
- (g) Shall only cast a ballot to break a tie vote within the Association, Board or Committee.

**Section 5.2.** The Vice President shall:

- (a) Perform the duties of the President in the absence of the President;

(b) Automatically become President in the event of a vacancy in the office of President, unless the Board of Trustees, with the consent of the Vice President and the Immediate Past President, chooses to have the Immediate Past President fill the vacancy; and

(c) Serve as co- chair of the WACO Legislative Committee.

**Section 5.3.** The 2nd Vice President shall:

(a) Perform the duties of the Vice President in the absence of the Vice President;

(b) Automatically become Vice President in the event of a vacancy in the office of Vice President, and

(c) In the event of vacancies in the offices of both the President and Vice President, shall automatically become the President.

(d) Shall compose with the assistance of the other executive officers, the annual performance evaluation of the Executive Director.

(e) Chair the Education Committee

**Section 5.4.** The Secretary-Treasurer shall:

(a) Review for approval the minutes of the annual meeting and special meetings of the Association;

(b) Review for approval the minutes of all meetings of the Board of Trustees; and

(c) Review for approval a record of the finances of the Association from the certification by the Executive Director, as provided in Article VI, Section 6.1, Subsection (c);

(d) Chair the Audit Committee;

(e) Automatically become 2nd Vice President in the event of a vacancy in the office of 2nd Vice President; and

(f) In the event of vacancies in the offices of the President, Vice President and 2nd Vice President, shall automatically become the President.

## ARTICLE VI – Board of Trustees

**Section 6.1.**

(a) The Board of Trustees shall establish guidelines for regularly scheduled meetings of the Board;

(b) Special meetings of the Board of Trustees may be held at any time upon the call of the President, or upon the request of a majority of the Board of Trustees; and

(c) The attendance of 10 members of the Board of Trustees constitutes a quorum.

All members of the Board of Trustees shall have the powers to vote in the Board of Trustees meetings except for the President, who shall vote only to break a tie.

**Section 6.2.** The Board of Trustees shall:

- (a) Have general governance over the affairs of the Association and may formulate such policies as it determines necessary;
- (b) Appoint or terminate at any time, with or without cause, the Executive Director. The Board shall maintain a job description for the position of Executive Director;
- (c) Have the power to do any and all things necessary to accomplish the purposes of the Association;
- (d) Adopt an annual budget for the Association; and
- (e) Establish a Strategic Plan as specified in Article 1.

The membership may overturn any Board of Trustees' decision at any special meeting or annual meeting with a majority vote where a quorum is present at such meeting.

**Section 6.3.** The Executive Director shall:

- (a) Act as secretary of the Board of Trustees, the Legislative Committee, and such other committees as the Board of Trustees may determine;
- (b) Represent the Association before any federal or state legislative body, or other body or hearing upon the direction of the Board of Trustees;
- (c) Prepare, or cause to be prepared, data and reports as required;
- (d) Have sole responsibility for direction and supervision over the office and employees of the Association, and shall have the power to hire, discipline, evaluate, and dismiss personnel at any time, with or without cause, consistent with any personnel policy adopted by the Board;
- (e) Take other actions which are necessary to the successful execution of his or her duties herein; and
- (f) Perform duties as assigned by the Board for the smooth operation of the Association.

**ARTICLE VII -- Finances**

**Section 7.1.** The Board of Trustees shall establish a financial policy to ensure that all financial operations are conducted in an accurate, accountable, transparent, and efficient manner. The funds of the Association shall be handled as follows:

- (a) No financial obligation outside of the adopted budget may be incurred for the Association without the approval of the Board of Trustees; and
- (b) Not later than the fifteenth day of each month, the Executive Director shall make available to the Secretary-Treasurer a complete list of deposits and disbursements of the preceding month, and a duplicate copy of the preceding monthly bank statement.

**Section 7.2.** The Board of Trustees and any member of the Association, while attending any authorized meeting other than the annual meeting of the Association membership, are eligible to be reimbursed for travel expenses, which may include lodging, meals or other costs, consistent with a policy established by the Board of Trustees.

**Section 7.3.** The Board of Trustees shall establish a formula to apportion the costs of reimbursement to the Association for professional services rendered to counties, and adopt an amount to be collected from counties

in the annual Association budget. The Association shall prepare an invoice and submit the request for reimbursement to each county consistent with the adopted budget and the approved apportioned formula. Nothing in this section shall be interpreted to prohibit the Association from generating revenues in addition to reimbursements for professional services from counties.

**Section 7.4.** The fiscal year of the Association shall start January 1 and end December 31 of each year.

## ARTICLE VIII -- Committees

### Section 8.1. Member Selection

It shall be the duty of the President to make appointments of all committees deemed necessary, and to name the chair or co-chair thereof. The President shall be an ex officio member of all committees, except for the Audit Committee. The Board may adopt a policy or policies describing the specific duties and responsibilities of the standing or special committees as required.

### Section 8.2. Terms

Duration of appointments to all committees shall extend pas the appointing President term up to the first quarterly association meeting following the annual meeting of the association.

### Section 8.3. Committee Types

Standing committees shall be as follows:

- (a) Audit Committee
- (b) Budget Committee
- (c) Education Committee
- (d) Legislative Committee
- (e) Nominating Committee
- (f) Personnel Committee

Special Committees: The President, at his or her pleasure, may create additional special committees.

## ARTICLE IX -- Elections

**Section 9.1.** An election shall be held for President, Vice President, 2nd Vice President, Secretary-Treasurer and Trustees-at-Large at each annual meeting of the Association.

**Section 9.2.** The Nominating Committee shall establish written policies and procedures approved by the Board of Trustees addressing the solicitation, nomination and election of Association officers and Trustees-at-Large and arrange in advance for the immediate installation of the duly elected officers and Trustees-at-Large whose terms are specified herein.

**Section 9.3.** Proxy voting is prohibited.

**Section 9.4.** Membership voting by alternative means. Whenever matters are to be voted on by the membership, the Board may authorize that the vote may be taken by mail or electronic means as allowed in RCW 24.03.085.

#### **ARTICLE X – Meetings of the Association Membership**

**Section 10.1.** The annual meeting of the Association shall be held each year at a time and location to be determined by the Association membership.

**Section 10.2.** Special meetings of the Association may be called:

- (a) by the President,
- (b) upon the request of a majority of the Board of Trustees, or
- (c) by a minimum of four affiliate groups; provided, that sufficient notice is given to the members of the Association.

Requests made under Section 10.2 (b) or (c) of this Article shall be made to the President and may be submitted in hard copy, electronic format or by any other means. Upon receipt of a request made under Section 10.2 (b) or (c) of this Article, the President must call a special meeting.

**Section 10.3.** During any annual or special meeting of the Association, those members attending shall constitute a quorum. If voting by alternate means is authorized under section 9.4, members voting by mail or electronic transmission are present for all purposes of quorum, count of votes, and percentages of total voting power present.

**Section 10.4.** The meetings and special meetings of the Board of Trustees and the annual meeting of the Association shall meet all the requirements set forth in the Open Public Meetings Act. The Board may establish such rules and procedures as it deems necessary for conduct of such meeting, supplemented as necessary by reference to Robert's Rules of Order.

**Section 10.5.** Annually there shall be four scheduled meetings of the Board of Trustees and one meeting of the Association membership.

**Section 10.6.** Meetings of the Board of Trustees. Unless otherwise deemed appropriate, and with proper notice, meetings of the Board of Trustees will be held at the WACO office, currently located at 206 Tenth Ave SE, Olympia, WA, except that one meeting shall be held at the location of, and in conjunction with, the annual meeting of the membership.

#### **ARTICLE XI – Amendments**

**Section 11.1.** Any and all amendments to this Constitution and Bylaws must be approved by majority vote of the general membership of the Association in attendance at any annual meeting or properly called special meeting; provided, however, that sufficient notice is given to the membership of the Association.

**Section 11.2.** The Board may adopt a policy describing the procedures for amending the Bylaws.

## 1.7 International Association of Assessing Officers

### General Information

The [International Association of Assessing Officers](#) (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property tax. Membership is open to anyone, and includes individuals working in government, private industry, academia, and the general public. Its mission is to promote innovation and excellence in property appraisal and property tax policy and administration through professional development, education, research, and technical assistance.

Founded in 1934, the association's objectives are:

- To improve the standards of assessment practice.
- To educate those engaged in assessment practice.
- To elevate the standards of personnel requirements in assessment offices.
- To educate the general public in matters relating to assessment practice.
- To engage in research and to publish the results of studies in assessment administration.
- To provide a clearinghouse for the collection and distribution of useful information relating to assessment practice.
- To cooperate with other public and private agencies interested in improving assessment administration.
- To promote justice and equity in the distribution of the property tax burden.

IAAO's fundamental strength is in the collective knowledge and experience of its membership. While IAAO has come to be regarded as the foremost organization in its field, the association needs to grow in membership to be able to successfully meet the challenges that are confronting the field. New members are welcome, and current members are urged to continue their membership.

Membership in IAAO signifies a professional attitude toward the important work of property tax administration. The association constantly strives to provide its members with information that they can use in their work. The knowledge gained from IAAO membership can save employers substantial amounts of money, as well as further careers of individuals in property appraisal and property tax administration.

The IAAO Executive Board, consisting of 14 persons elected by the membership, is the legislative and policy-making body of the association. The board includes the Executive Committee, which is composed of the president, the president-elect, the vice-president, and the immediate past president, and which acts on behalf of the association between meetings of the board. The Executive Board is assisted in its work by member committees and by IAAO Representatives appointed by the president from among the membership. Some of the standing and special committees include the Research and Technology, Outreach, Professional Development, Legal, Councils and Sections, Ethics, Planning and Operations, Associate Member, Nominating, Local Host, and Resolution Committees.

IAAO executive offices are located in Kansas City, Missouri where the executive director and staff carry out a diversified program of member services and activities.

Members of IAAO enjoy all of the benefits of affiliation with a prestigious organization recognized throughout the world. They enjoy good fellowship, make important professional contacts, and profit from the many fine

programs and publications. Nonmembers should consider joining IAAO today. Members should make sure they take full advantage of the opportunities membership affords.

### **Education and Training**

The education programs of IAAO are structured to reflect the association's view that the development of mature fee appraisal, mass appraisal, and administrative skills are crucial for the successful functioning of the property tax professional. Mass appraisal skills are essential to the production of initial values as part of a revaluation effort. Fee appraisal skills are necessary in order to properly defend a jurisdiction's assessed values, while administrative skills are needed to properly manage the human and physical resources needed to successfully carry out a tax jurisdiction's assessment function.

The education programs made available by IAAO include courses, workshops, programmed self-study courses, audio-visuals, internet courses, an annual conference, and a number of special workshops and seminars on selected topics of interest to the membership. Each of these programs are designed to meet a specific objective in the professional development of assessing officers and assessment personnel.

The IAAO's Professional Designation Program confers five internationally recognized professional designations: the Certified Assessment Evaluation (CAE), the Residential Evaluation Specialist (RES), the Cadastral Mapping Specialist (CMS), the Personal Property Specialist (PPS), the Assessment Administration Specialist (AAS) and the Mass Appraisal Specialist (MAS).

### **Publications**

IAAO publishes books, periodicals, and other publications relating to the association's field of interest. Book titles range from basic textbooks on property valuation to analytical studies that can be useful in policy deliberations. Membership periodicals include the quarterly *Journal of Property Tax Assessment & Administration* and the monthly *Fair & Equitable*. Membership falls into one of four categories:

- Regular
- Associate
- Affiliate
- Retired

## CHAPTER 2 – Department of Revenue

### 2.1 Summary of Duties and Powers

[Chapter 84.08 RCW](#) addresses specifically some of the powers and duties of the Department of Revenue as they relate to the administration of property tax laws.

- [RCW 84.08.010](#) Powers of department of revenue – General supervision – Rules and processes – Visitation of counties.
- [RCW 84.08.020](#) Additional powers – To advise county and local officers – Books and blanks – Reports.
- [RCW 84.08.030](#) Additional powers – To test work of assessors – Supplemental assessment lists – Audits.
- [RCW 84.08.040](#) Additional powers – To keep valuation records – Access to files of other public offices.
- [RCW 84.08.050](#) Additional powers – Access to books and records – Hearings – Investigation of complaints.
- [RCW 84.08.060](#) Additional powers – Power over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
- [RCW 84.08.070](#) Rules and regulations authorized.
- [RCW 84.08.080](#) Department to decide questions of interpretation.
- [RCW 84.08.115](#) Department to prepare explanation of property tax system.
- [RCW 84.08.120](#) Duty to obey orders of department of revenue.
- [RCW 84.08.140](#) Appeals from levy of taxing district to department of revenue.
- [RCW 84.08.190](#) Assessors to meet with department of revenue.

[Chapter 84.12](#) and [84.16 RCW](#) require that the Department of Revenue annually make an assessment of the operating property of all companies and prepare an assessment roll of the true cash value of the property each year. [RCW 84.12.200](#) (12) states: "'Operating property' means and includes all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerodromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the state of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly within and partly without the state, it means and includes a proportion of such personal property to be determined as in this chapter provided."

[RCW 82.45.060](#) imposes an excise tax upon each sale of real property. The county treasurer is an agent for the collection of the real estate excise tax. The Department of Revenue (Department) is charged with the promulgation of the rules and with the general administration of the tax.

The Department administers the nonprofit exemptions included in [chapter 84.36 RCW](#). The Department is the granting authority for exemptions such as cemeteries, churches, character-building properties, public assembly

halls, libraries, orphanages, day care centers, nursing homes, hospitals, nonpermanent indigent homes, nonprofit organizations for medical research and training, schools, colleges, art, scientific, historic, water distribution, sheltered workshops for handicapped, and certain conservation organizations.

The Department administers the grant assistance program for widows and widowers of veterans. Although the assessor administers the deferral program for senior citizens and disabled persons and the deferral program for homeowners with limited incomes, the Department audits the approved applications, notifies the assessor of any disqualifying factors, and certifies to the state treasurer the amounts due to the respective county, city, or special district treasurers. The Department also has authority to conduct audits of the assessor's administration of the property tax exemption program for senior citizens and disabled persons.

The Forest Tax Section of the Department of Revenue collects the timber excise tax on a quarterly basis on timber harvested from state, federal, and private lands. Semi-annually, the section determines and reports WAC rules containing the stumpage value of the various species of timber, which provides the basis for tax assessment and collection. In addition, the section annually determines bare forest land values according to a statutory formula for use by the county assessors in assessing designated forest land.

Each county's 4 percent portion of the excise tax collected from private timber harvest, less administrative fees, is distributed to the county of origin quarterly. Distribution to local taxing districts is based on their portion of the assessed value of designated forest lands in their local district. The district Timber Assessed Value (TAV) is part of the county TAV, which is computed annually by the Department. In some instances, the district TAV is used as part of the base to determine bond and school maintenance and operation levy rates.

The Department provides assistance to counties in other matters, including forest land designation, compensating tax assessment for removal from designation, and statistical data on timber harvest, tax collections, and harvest projections. For questions or information about specific programs, call the Department's Property Tax Division at (360) 534-1400.

### Other References

#### [AGO 2010 No. 5](#)

Taxation - Tax Levies - Timber - Treasurer

#### **Court Cases**

Andrews v. Munro (1984) 102 Wn.2d 761

Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.

Makah Indian Tribe v. Clallam County, (1968) 73 W2d 677, 440 P2d 442.

Sohol v. Clark, (1971) 78 W2D 813, 479 P2d 925.

Timber Traders v. Johnston, (1975) 13 WA 607, 636 P2d 655.

Wasser & Winters v. Jefferson County, (1974) 84 W2d 597, 528 P2d 479.

## 2.2 General Provisions

- [RCW 84.09.010](#) Nomenclature – Taxes designated as taxes of year in which payable.
- [RCW 84.09.020](#) Abbreviations authorized.
- [RCW 84.09.030](#) Taxing district boundaries – Establishment.
- [RCW 84.09.035](#) Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Date effective.
- [RCW 84.09.037](#) School district boundary changes.
- [RCW 84.09.040](#) Penalty for nonperformance of duty by county officers.
- [RCW 84.09.050](#) Fees and costs allowed in civil actions against county officers.
- [RCW 84.09.070](#) Authority of operating agencies to levy taxes.

### Other References

- [AGO 1989 No. 6](#) Fire protection districts - boundary review boards - municipal corporations - taxation - boundaries - annexation
- [AGO 2000 No. 1](#) Boundary review boards - cities and towns - annexation
- [AGO 2006 No. 9](#) Fire protection districts - cities and towns - annexation - taxation

## CHAPTER 3 – Taxable Property

### 3.1 General Information

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 84.09.010</a>  | Nomenclature – Taxes designated as taxes of year in which payable.   |
| <a href="#">RCW 84.36.005</a>  | Property subject to taxation.  |
| <a href="#">RCW 84.36.010</a>  | Public, certain public-private property exempt.  |
| <a href="#">RCW 84.40.025</a>  | Access to property required.   |
| <a href="#">RCW 84.41.041</a>  | Physical inspection and valuation of taxable property required – Adjustments during intervals based on statistical data. |
| <a href="#">RCW 84.60.020</a>  | Attachment of tax liens.   |
| <a href="#">WAC 458-07-010</a> | Valuation and revaluation of real property – Introduction.   |
| <a href="#">WAC 458-07-015</a> | Revaluation of real property – Annual counties.  |
| <a href="#">WAC 458-07-025</a> | Revaluation of real property – Plan submitted to department of revenue.  |
| <a href="#">WAC 458-07-030</a> | True and fair value – Defined – Criteria – Highest and best use – Data from property owner.                              |
| <a href="#">WAC 458-07-035</a> | Listing of property – Subdivisions and segregation of interests.   |

### 3.1.1 State Constitution – Article VII

#### WASHINGTON STATE CONSTITUTION

#### ARTICLE VII

#### REVENUE AND TAXATION

**Section 1. Taxation.** The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class: *Provided*, that the legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both. Such property as the legislature may by general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other municipal corporations, and credits secured by property actually taxed in this state, not exceeding in value the value of such property, shall be exempt from taxation. The legislature shall have power, by appropriate legislation, to exempt personal property to the amount of fifteen thousand (\$15,000.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual bona fide owner. [**AMENDMENT 98**, 2006 House Joint Resolution No. 4223, p 2117. Approved November 7, 2006.]

**Section 2. Limitations on Levies.** Except as hereinafter provided and notwithstanding any other provision of this Constitution, the aggregate of all tax levies upon real and personal property by the state and all taxing districts now existing or hereafter created, shall not in any year exceed one percent of the true and fair value of such property in money. Nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, Municipal Corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as follows:

(a) By any taxing district when specifically authorized so to do by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy such additional tax submitted not more than twelve months prior to the date on which the proposed initial levy is to be made and not oftener than twice in such twelve month period, either at a special election or at the regular election of such taxing district, at which election the number of voters voting "yes" on the proposition shall constitute three-fifths of a number equal to forty percent of the total number of voters voting in such taxing district at the last preceding general election when the number of voters voting on the proposition does not exceed forty percent of the total number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy when the number of voters voting on the proposition exceeds forty percent of the number of voters voting in such taxing district in the last preceding general election. Notwithstanding any other provision of this Constitution, any proposition pursuant to this subsection to levy additional tax for the support of the common schools or fire protection districts may provide such support for a period of up to four years and any proposition to levy an additional tax to support the construction, modernization, or remodeling of school facilities or fire facilities may provide such support for a period not exceeding six years. Notwithstanding any other provision of this subsection, a proposition under this subsection to levy an additional tax for a school district shall be authorized by a majority of the voters voting on the proposition, regardless of the number of voters voting on the proposition;

(b) By any taxing district otherwise authorized by law to issue general obligation bonds for capital purposes, for the sole purpose of making the required payments of principal and interest on general obligation bonds issued solely for capital purposes, other than the replacement of equipment, when authorized so to do by majority of at least three-fifths of the voters of the taxing district voting on the proposition to issue such bonds and to pay the principal and interest thereon by annual tax levies in excess of the limitation herein provided during the term of such bonds, submitted not oftener than twice in any calendar year, at an election held in the manner provided by law for bond elections in such taxing district, at which election the total number of voters voting on the proposition shall constitute not less than forty percent of the total number of voters voting in such taxing district at the last preceding general election. Any such taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitation provided for herein. The provisions of this section shall also be subject to the limitations contained in Article VIII, Section 6, of this Constitution;

(c) By the state or any taxing district for the purpose of preventing the impairment of the obligation of a contract when ordered so to do by a court of last resort. **[AMENDMENT 101, 2007 Engrossed House Joint Resolution No. 4204, pp 3143-3145. Approved November 6, 2007.]**

### 3.1.2 RCW Numbering and Citation System

The Revised Code of Washington (RCW) is the compilation of all permanent laws now in force. It is a collection of Session Laws (enacted by the Legislature, and signed by the Governor, or enacted via the initiative process), arranged by topic, with amendments added and repealed laws removed. It does not include temporary laws such as appropriations acts. The RCW is published by the Statute Law Committee and the Code Reviser and is the official version of the code. The online version of the RCW is updated twice a year, once in the early fall following the legislative session, and again at the end of the year if a ballot measure that changes the law passed at the general election. ([RCW 1.04.010](#))

#### Numbering System

The number of each section of this code is made up of three parts, in sequence as follows: Number of title, number of chapter within the title, number of section within the chapter. Thus, RCW 1.04.020 is Title 1, chapter 4, section 20. The section part of the number (.020) is initially made up of three digits, constitutes a true decimal, and provides a facility for numbering new sections to be inserted between old sections already consecutively numbered, merely by adding one or more digits, at the end of the number. In most chapters of the code, sections have been numbered by tens (.010, .020, .040, etc.) leaving nine vacant number between original sections so that for a time new sections may be inserted without extension of the section number beyond three digits.

#### Citation to the Revised Code of Washington

The code should be cited as RCW; see [RCW 1.04.040](#). An RCW title should be cited Title 7 RCW; an RCW chapter as chapter 7.24 RCW, and an RCW section as RCW 7.24.010. An inclusive string should be cited as RCW 7.24.010 through 7.24.100. A series of sections should be cited as RCW 7.24.010, 7.24.020, and 7.24.030. In searching for a law regarding a specific subject, it is necessary to refer to the [Revised Code of Washington](#). Locate the title and chapter which contains your subject.

For instance, Title 84 RCW is entitled Property Taxes, and if you were searching for the definition of real property, you would find that it is contained under Taxation with reference to RCW 84.04.090 which means Title 84, chapter .04 and section .090, or properly referenced as RCW 84.04.090.

Here is a list of the chapters contained in Title 84 RCW, Property Taxes. Title 84 RCW and many other titles are involved in the administration of property taxes, and these will be referenced in this procedural manual under their respective subjects.

### 3.1.3 Title 84 RCW – Property Tax Laws

|                                   |   |
|-----------------------------------|---|
| <a href="#">Chapter 84.04 RCW</a> | Definitions.  |
| <a href="#">Chapter 84.08 RCW</a> | General powers and duties of department of revenue.             |
| <a href="#">Chapter 84.09 RCW</a> | General provisions.   |
| <a href="#">Chapter 84.12 RCW</a> | Assessment and taxation of public utilities.                    |
| <a href="#">Chapter 84.14 RCW</a> | New and rehabilitated multiple-unit dwellings in urban centers. |
| <a href="#">Chapter 84.16 RCW</a> | Assessment and taxation of private car companies.               |

|                                   |  |
|-----------------------------------|--|
| <a href="#">Chapter 84.20 RCW</a> | Easements of public utilities.   |
| <a href="#">Chapter 84.25 RCW</a> | Targeted urban areas—Exemption.  |
| <a href="#">Chapter 84.26 RCW</a> | Historic property.   |
| <a href="#">Chapter 84.33 RCW</a> | Timber and forest lands.   |
| <a href="#">Chapter 84.34 RCW</a> | Open space, agricultural, timber lands – Current use – Conservation futures. |
| <a href="#">Chapter 84.36 RCW</a> | Exemptions.  |
| <a href="#">Chapter 84.37 RCW</a> | Property Tax Deferral program.   |
| <a href="#">Chapter 84.38 RCW</a> | Deferral of special assessments and/or property taxes.                       |
| <a href="#">Chapter 84.39 RCW</a> | Property tax exemption — widows or widowers of veterans                      |
| <a href="#">Chapter 84.40 RCW</a> | Listing of property.   |
| <a href="#">Chapter 84.41 RCW</a> | Revaluation of property.   |
| <a href="#">Chapter 84.44 RCW</a> | Taxable situs.   |
| <a href="#">Chapter 84.48 RCW</a> | Equalization of assessments.   |
| <a href="#">Chapter 84.52 RCW</a> | Levy of taxes.   |
| <a href="#">Chapter 84.55 RCW</a> | Limitations upon regular property taxes.                                     |
| <a href="#">Chapter 84.56 RCW</a> | Collection of taxes.   |
| <a href="#">Chapter 84.60 RCW</a> | Lien of taxes.   |
| <a href="#">Chapter 84.64 RCW</a> | Lien foreclosure.  |
| <a href="#">Chapter 84.68 RCW</a> | Recovery of taxes paid or property sold for taxes.                           |
| <a href="#">Chapter 84.69 RCW</a> | Refunds.   |
| <a href="#">Chapter 84.70 RCW</a> | Destroyed property – Abatement or refund.                                    |
| <a href="#">Chapter 84.72 RCW</a> | Federal payments in lieu of taxes.   |
| <a href="#">Chapter 84.98 RCW</a> | Construction.  |

### 3.1.4 Title 458 WAC – Property Tax Rules

[Washington Administrative Code](#) (WAC) rules have been adopted by the Department of Revenue in accordance with the authority contained in Title 34 RCW.

These rules are developed by title, chapter, and section and have been adopted governing the formal and informal procedures regarding the administration of property taxes.

The following chapters have been adopted:

|                                    |   |
|------------------------------------|---|
| <a href="#">Chapter 458-02 WAC</a> | Consolidated licensing system.              |
| <a href="#">Chapter 458-07 WAC</a> | Valuation and revaluation of real property. |

|                                     |  |
|-------------------------------------|--|
| <a href="#">Chapter 458-10 WAC</a>  | Accreditation of real property appraisers.   |
| <a href="#">Chapter 458-12 WAC</a>  | Property tax division – Rules for assessors.   |
| <a href="#">Chapter 458-14 WAC</a>  | County boards of equalization.   |
| <a href="#">Chapter 458-15 WAC</a>  | Historic property.   |
| <a href="#">Chapter 458-16 WAC</a>  | Property tax – Exemptions.   |
| <a href="#">Chapter 458-16A WAC</a> | Property tax – Exemptions – Homes for the aging, senior citizens and disabled persons. |
| <a href="#">Chapter 458-17 WAC</a>  | Assessment and taxation of ships and vessels.  |
| <a href="#">Chapter 458-18 WAC</a>  | Property tax – Abatements, credits, deferrals and refunds.                             |
| <a href="#">Chapter 458-18A WAC</a> | Limited income deferral program  |
| <a href="#">Chapter 458-19 WAC</a>  | Property tax levies, rates, and limits.  |
| <a href="#">Chapter 458-20 WAC</a>  | Excise tax rules.  |
| <a href="#">Chapter 458-28 WAC</a>  | Taxation of financial businesses by cities or towns                                    |
| <a href="#">Chapter 458-29A WAC</a> | Leasehold excise tax.  |
| <a href="#">Chapter 458-30 WAC</a>  | Open space taxation act rules.   |
| <a href="#">Chapter 458-40 WAC</a>  | Taxation of forest land and timber.  |
| <a href="#">Chapter 458-50 WAC</a>  | Inter-county utilities and transportation companies – Assessment and taxation.         |
| <a href="#">Chapter 458-53 WAC</a>  | Property tax annual ration study   |
| <a href="#">Chapter 458-57 WAC</a>  | State of Washington Estate and Transfer Tax Reform Act rules                           |
| <a href="#">Chapter 458-61A WAC</a> | Real estate excise tax.  |
| <a href="#">Chapter 458-276 WAC</a> | Access to public records   |

## 3.2 Real Property

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 84.04.090</a>  | "Real property." (Defined.)  |
| <a href="#">RCW 84.40.020</a>  | Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.  |
| <a href="#">RCW 84.40.030</a>  | Basis of valuation, assessment, appraisal – One hundred percent of true and fair value – Exceptions – Leasehold estates – Real property – Appraisal – Comparable Sales |
| <a href="#">RCW 84.40.040</a>  | Time and manner of listing.  |
| <a href="#">RCW 84.40.175</a>  | Listing of exempt property – Proof of exemption – Valuation of publicly owned property.  |
| <a href="#">WAC 458-07-030</a> | True and fair value – Defined – Criteria – Highest and best use – Data from property owners.   |
| <a href="#">WAC 458-12-010</a> | Definition – Property – Real.  |
| <a href="#">WAC 458-12-012</a> | Definition – Irrigation systems – Real – Personal.   |
| <a href="#">WAC 458-12-055</a> | Taxable situs – Real Property.   |

### Other References

[AGO 1995 No. 5](#) Taxation – Property – Valuation – Constitutional requirements on imposition of ad valorem property tax.

### 3.2.1 Real Property Revaluation

- [RCW 36.21.011](#) Appointment of deputies and assistants – Engaging expert appraisers – Employment and classification plans for appraisers.
- [RCW 84.40.0301](#) Determination of value by public official – Review – Revaluation - Presumptions.
- [RCW 84.40.178](#) Exempt residential property – Maintenance of assessed valuation – Notice of change.
- [RCW 84.41.030](#) Revaluation program to be on continuous basis – Revaluation schedule – Effect of other proceedings on valuation.
- [RCW 84.41.041](#) Physical inspection and valuation of taxable property required – Adjustments during intervals based on statistical data.
- [RCW 84.41.050](#) Budget, levy, to provide funds.
- [RCW 84.41.060](#) Assistance by department of revenue at request of assessor.
- [RCW 84.41.070](#) Finding of unsatisfactory progress – Notice – Duty of county legislative authority.
- [RCW 84.41.080](#) Contracts for special assistance.
- [RCW 84.41.090](#) Department to establish statistical methods – Publication of rules, regulations, and guides – Compliance required.
- [RCW 84.41.100](#) Assessor may appoint deputies and engage expert appraisers.
- [RCW 84.41.110](#) Appraisers to act in advisory capacity.
- [RCW 84.41.120](#) Assessor to keep records – Orders of department of revenue, compliance enjoined, remedies.
- [RCW 84.41.130](#) Assessor’s annual reports.
- [WAC 458-07-025](#) Revaluation of real property – Plan submitted to department of revenue.
- [WAC 458-07-030](#) True and fair value – Defined – Criteria – Highest and best use – Data from property owners.
- [WAC 458-07-035](#) Listing of property – Subdivision and segregation of interests.

### Other References

- [State Constitution, Art. VII](#) Revenue and Taxation.
- [AGO 1957-58, No. 2](#) Tax Commission, County assessors, Tax Commission’s authority over assessors.
- [AGO 1979, No. 17](#) Taxation – Property – Valuation of new construction by county assessors.
- [AGLO 1980, No. 25](#) Offices and officers – County – Assessors – Taxation – Property – Necessity for physical inspection.

|                                  |  |
|----------------------------------|--|
| <a href="#">AGO 1986, No. 3</a>  | Counties – Assessor – Taxes – Valuation of property – Presumption of correctness.  |
| <a href="#">AGO 1965, No. 31</a> | Office and officers – County – Assessors – Taxation – Real property – Maximum level of assessment – Blanket percentage increase without physical inspection of property – Fair market value.   |
| <a href="#">AGO 1995, No. 5</a>  | Taxation – Property – Valuation – Constitutional requirements on imposition of ad valorem property tax.  |
| <b>Court Cases</b>               | <p>Advance Silicon Materials v. Grant County 75641-4 (2015)</p> <p>Belas v. Kiga 1997135 Wn.2d 913 (1998)</p> <p>Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.</p> <p>Carkonen v. Williams 76 Wn.2d 617, 458 p.2d 280 (1969)</p> <p>Dore v. Kinnear 79 Wn.2d 755, 489 P 2d 898 (1971).</p> <p>Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.</p> <p>Niichel v Lancaster 97 Wn. 2d 620, 647 P.2d 1021 (1982)</p> <p>Sator v. Department of Revenue, 89 Wn.2d 338 (1977).</p> <p>Schreiber v. Riemcke, 11 Wn. App., 873, 526 P 2d 904 (1974).</p> |

### 3.2.2 REAL PROPERTY – New Construction

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 36.21.070</a>  | New construction building permits – Appraisal of building.                    |
| <a href="#">RCW 36.21.080</a>  | New construction building permits – When property placed on assessment rolls. |
| <a href="#">RCW 36.21.090</a>  | Initial placement of mobile home on assessment roll.                          |
| <a href="#">RCW 84.40.040</a>  | Time and manner of listing.   |
| <a href="#">WAC 458.12.342</a> | New construction – Assessment.  |
| <a href="#">WAC 458-12-343</a> | New construction – Reports.   |

### Other References

|                                  |  |
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| <a href="#">AGO 1979, No. 17</a> | Taxation – Property – Valuation of new construction by county assessors. |
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|                        |   |
|------------------------|---|
| <b>Special Notices</b> | <p><a href="#">Adding New Value to the Assessment Roll (Issued November 27, 2017)</a></p> <p><a href="#">Building Permits In Relationship to Adding Value of New Construction (Issued September 15, 2008)</a></p> |
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### 3.2.3 REAL PROPERTY – Notice of Change in Value

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 84.08.115</a> | Department to prepare explanation of property tax system.  |
| <a href="#">RCW 84.34.160</a> | Information on current use classification – Publication and dissemination.   |
| <a href="#">RCW 84.40.045</a> | Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure – Penalty. |

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.40.178</a>  | Exempt residential property – Maintenance of assessed valuation – Notice of change. |
| <a href="#">RCW 84.60.020</a>  | Attachment of tax liens.  |
| <a href="#">WAC 458-12-360</a> | Notice of change in value of real property.   |
| <a href="#">WAC 458-30-265</a> | Valuation cycle.  |

### 3.3 Mobile Homes

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 6.13.010</a>  | Homestead, what constitutes – "Owner," "net value" defined.  |
| <a href="#">RCW 36.21.090</a> | Initial placement of mobile home on assessment roll.   |
| <a href="#">RCW 46.04.302</a> | Mobile home, manufactured home.  |
| <a href="#">RCW 46.04.622</a> | Park trailer.  |
| <a href="#">RCW 46.12.105</a> | Transfer of ownership of mobile home, county assessor notified – Evidence of taxes paid.                                 |
| <a href="#">RCW 46.12.290</a> | Mobile or manufactured homes, application of chapter to – Rules.   |
| <a href="#">RCW 46.44.170</a> | Mobile home or park model trailer movement special permit and decal – Responsibility for taxes – License plates – Rules. |
| <a href="#">RCW 46.44.173</a> | Notice to treasurer and assessor of county where mobile home or park trailer to be located.                              |
| <a href="#">RCW 82.50.010</a> | Definitions.   |
| <a href="#">RCW 82.50.530</a> | Ad valorem taxes prohibited as to mobile homes, travel trailers or campers – Loss of identity, subject to property tax.  |
| <a href="#">RCW 84.36.383</a> | Residences – Definitions.  |
| <a href="#">RCW 84.36.510</a> | Mobile homes in dealer's inventory.  |
| <a href="#">RCW 84.38.020</a> | Definitions.   |
| <a href="#">RCW 84.40.343</a> | Mobile homes – Identification of.  |
| <a href="#">RCW 84.40.344</a> | Mobile homes – Avoidance of payment of tax – Penalty.  |
| <a href="#">RCW 84.60.010</a> | Priority of tax lien.  |
| <a href="#">RCW 84.60.020</a> | Attachment of tax liens.   |

### 3.4 Current Use

|                                |   |
|--------------------------------|---|
| <a href="#">WAC 458-30-200</a> | Definitions.  |
| <a href="#">WAC 458-30-205</a> | Department of revenue – Duties.                       |
| <a href="#">WAC 458-30-215</a> | Application process.                                  |
| <a href="#">WAC 458-30-220</a> | Application fee.                                      |
| <a href="#">WAC 458-30-225</a> | Application for farm and agricultural classification. |
| <a href="#">WAC 458-30-230</a> | Application for open space classification.            |
| <a href="#">WAC 458-30-232</a> | Application for timber land classification.           |

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|                                |   |
|--------------------------------|---|
| <a href="#">WAC 458-30-240</a> | Agreement relating to open space and timber land classifications.   |
| <a href="#">WAC 458-30-242</a> | Application for open space/farm and agricultural conservation land classification.  |
| <a href="#">WAC 458-30-245</a> | Recording of documents.   |
| <a href="#">WAC 458-30-250</a> | Approval or denial and appeal.  |
| <a href="#">WAC 458-30-260</a> | Valuation procedures for farm and agricultural land.  |
| <a href="#">WAC 458-30-262</a> | Agricultural land valuation – Interest rate – Property tax component. (Updated annually.)   |
| <a href="#">WAC 458-30-265</a> | Valuation cycle.  |
| <a href="#">WAC 458-30-267</a> | Valuation procedures for open space and timber land.  |
| <a href="#">WAC 458-30-270</a> | Data relevant to continuing eligibility – Assessor may require owner to submit.   |
| <a href="#">WAC 458-30-275</a> | Continuing classification upon sale or transfer of ownership of classified land – Actions of landowner and county officials to be taken prior to recording a conveyance of classified land. |
| <a href="#">WAC 458-30-280</a> | Notice to withdraw from classification.   |
| <a href="#">WAC 458-30-285</a> | Withdrawal from classification.   |
| <a href="#">WAC 458-30-295</a> | Removal of classification.  |
| <a href="#">WAC 458-30-300</a> | Additional tax – Withdrawal or removal from classification.   |
| <a href="#">WAC 458-30-305</a> | Due date of additional tax, interest, and penalty upon withdrawal or removal.   |
| <a href="#">WAC 458-30-310</a> | County recording authority – County financial authority – Duties.   |
| <a href="#">WAC 458-30-317</a> | Principal residence of farm operator or housing for farm and agricultural employees.  |
| <a href="#">WAC 458-30-320</a> | Assessment and tax rolls.   |
| <a href="#">WAC 458-30-325</a> | Transfers between classifications – Application for reclassification.   |
| <a href="#">WAC 458-30-330</a> | Rating system – Authorization to establish.   |
| <a href="#">WAC 458-30-345</a> | Advisory committee.   |
| <a href="#">WAC 458-30-355</a> | Agreement may be abrogated by legislature.  |
| <a href="#">WAC 458-30-500</a> | Definitions of terms used in WAC 458-30-500 through 458-30-590.   |
| <a href="#">WAC 458-30-510</a> | Creation of district – Protest – Adoption of final assessment roll.   |
| <a href="#">WAC 458-30-520</a> | Notification of district – Certification by assessor – Estimate by district.  |
| <a href="#">WAC 458-30-525</a> | Notification of final assessment roll.  |
| <a href="#">WAC 458-30-530</a> | Notification of owner regarding creation of district.   |
| <a href="#">WAC 458-30-540</a> | Waiver of exemption.  |
| <a href="#">WAC 458-30-550</a> | Exemption – Removal or withdrawal.  |
| <a href="#">WAC 458-30-560</a> | Partial special benefit assessment – Computation.   |
| <a href="#">WAC 458-30-570</a> | Connection subsequent to final assessment roll – Interest – Connection charge.  |

[WAC 458-30-590](#) Rate of inflation – Publication – Interest rate – Calculation.

[WAC 458-30-700](#) Designated forest land – Removal – Change in status – Compensating tax.

### 3.4.1 Current Use – Open Space, Farm, Agricultural, and Timber Land

[RCW 84.34.010](#) Legislative declaration.

[RCW 84.34.020](#) Definitions.

[RCW 84.34.030](#) Applications for current use classification – Forms - Fee – Times for making.

[RCW 84.34.035](#) Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval.

[RCW 84.34.037](#) Applications for current use classification – To whom made – Factors – Review.

[RCW 84.34.041](#) Application for current use classification – Forms – Public hearing – Approval or denial.

[RCW 84.34.050](#) Notice of approval or disapproval – Procedure when approval granted.

[RCW 84.34.055](#) Open space priorities – Open space plan and public benefit rating system.

[RCW 84.34.060](#) Determination of true and fair value of classified land – Computation of assessed value.

[RCW 84.34.065](#) Determination of true and fair value of farm and agricultural land – Definitions.

[RCW 84.34.070](#) Withdrawal from classification.

[RCW 84.34.080](#) Change in use.

[RCW 84.34.090](#) Extension of additional tax and penalties on tax roll – Lien.

[RCW 84.34.100](#) Payment of additional tax, penalties, and/or interest.

[RCW 84.34.108](#) Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.

[RCW 84.34.111](#) Remedies available to owner liable for additional tax.

[RCW 84.34.121](#) Information required.

[RCW 84.34.131](#) Valuation of timber not affected.

[RCW 84.34.141](#) Rules and regulations.

[RCW 84.34.145](#) Advisory committee.

[RCW 84.34.150](#) Reclassification of land classified under prior law which meets definition of farm and agricultural land.

[RCW 84.34.155](#) Reclassification of land classified as timber land which meets definition of forest land under chapter [84.33](#) RCW.

[RCW 84.34.160](#) Information on current use classification – Publication and dissemination.

[RCW 84.34.200](#) Acquisition of open space, etc., land or rights to future development by counties, cities, or metropolitan municipal corporations – Legislative declaration – Purposes.

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 84.34.400</a> | County option to merge timberland and designated forestland programs.  |
| <a href="#">RCW 84.34.410</a> | Application – Marijuana land uses.   |
| <a href="#">RCW 84.40.045</a> | Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure – Penalty. |

### Other References

|                                   |   |
|-----------------------------------|---|
| <a href="#">AGO 1977, No. 16</a>  | Taxation – Property – Farm and agricultural land – Valuation of perennial crops.  |
| <a href="#">AGO 1978, No. 23</a>  | Taxation – Property – Current use value of farm and agricultural land as related to its value based upon highest and best use.  |
| <a href="#">AGLO 1977, No. 21</a> | Offices and officers – County – Assessor – Taxation – Property – Public records – Access to comparable leases.  |
| <a href="#">AGO 1981, No. 15</a>  | Taxation – Property – Mineral rights – Forest land – Open space, agricultural and farm land.  |
| <a href="#">AGO 1991, No. 11</a>  | Taxation - property - agricultural - open space - timber land - forest land - assessor  |
| <a href="#">PTA 4.3.2012</a>      | Specific question pertaining to the Administration and Qualification of the land on which a residence is sited for property classified as farm and agricultural land under Chapter 84.34 RCW.   |
| <a href="#">PTA 5.1.2009</a>      | Land Classified as Farm and Agricultural Land Under Chapter 84.34 RCW, when the Land Qualifies for Classification because of the Commercial Agricultural Activity Produced from Perennial Plantings.  |
| <a href="#">PTA 12.3.2014</a>     | Classification of Land Used for Christmas Tree Production.  |
| <a href="#">PTA 14.2.2009</a>     | Transfer or Removal of Land Owned by a Federally Recognized Indian Tribe Classified Under Chapters 84.33 or 84.34 RCW.  |
| <a href="#">PTA 16.1.2011</a>     | Establishing Additional Eligibility Requirements for the Current Use Program  |
| <b>Court Case</b>                 | Van Buren v. Miller, (1979) 22 Wn. App. 836, 592 P.2d 671   |
| <b>Special Notices</b>            | <p><a href="#">Eliminating the requirement that an owner must give 2 yr. notice to withdraw from Current Use</a> (Issued December 20, 2017)</p> <p><a href="#">Land Containing Historical Sites Classified as Open Space Land</a> (Issued June 8, 2010 and reissued April 8, 2011)</p> <p><a href="#">Distribution of Additional Tax and Compensating Tax</a> (Issued May 17, 2010)</p> <p><a href="#">Wheat Prices Used to Determine the Assessed Value of Farm &amp; Agricultural Land</a> (Issued October 2, 2009)</p> |

### 3.4.2 Current Use – Special Benefit Assessments

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.34.300</a> | Special benefit assessments for farm and agricultural land or timber land – Legislative findings – Purpose. |
| <a href="#">RCW 84.34.310</a> | Special benefit assessments for farm and agricultural land or timber land – Definitions.                    |
| <a href="#">RCW 84.34.320</a> | Special benefit assessments for farm and agricultural land or timber land – Exemption from                  |

assessment – Procedures relating to exemption – Constructive notice of potential liability – Waiver of exemption.

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.34.330</a>  | Special benefit assessments for farm and agricultural land or timber land – Withdrawal from classification or change in use – Liability – Amount – Due date – Lien.   |
| <a href="#">RCW 84.34.340</a>  | Special benefit assessments for farm and agricultural land or timber land – Withdrawal or removal from classification – Notice to local government – Statement to owner of amounts payable – Delinquency date – Enforcement procedures. |
| <a href="#">RCW 84.34.350</a>  | Special benefit assessments for farm and agricultural land – Use of payments collected.   |
| <a href="#">RCW 84.34.360</a>  | Special benefit assessments for farm and agricultural land or timber land – Rules to implement <a href="#">RCW 84.34.300</a> through <a href="#">84.34.380</a> .  |
| <a href="#">RCW 84.34.370</a>  | Special benefit assessments for farm and agricultural land or timber land – Assessments due on land withdrawn or changed.   |
| <a href="#">RCW 84.34.380</a>  | Special benefit assessments for farm and agricultural land or timber land – Application of exemption to rights and interests preventing nonagricultural or nonforest uses.  |
| <a href="#">RCW 84.34.390</a>  | Application – Chapter <a href="#">79.44</a> RCW – Assessments against public lands.   |
| <a href="#">WAC 458-30-500</a> | Definitions of terms used in WAC <a href="#">458-30-500</a> through <a href="#">458-30-590</a> .  |
| <a href="#">WAC 458-30-510</a> | Creation of district – Protest – Adoption of final assessment roll.   |
| <a href="#">WAC 458-30-520</a> | Notification of district – Certification by assessor – Estimate by district.  |
| <a href="#">WAC 458-30-525</a> | Notification of final assessment roll.  |
| <a href="#">WAC 458-30-530</a> | Notification of owner regarding creation of district.   |
| <a href="#">WAC 458-30-540</a> | Waiver of exemption.  |
| <a href="#">WAC 458-30-550</a> | Exemption – Removal or withdrawal.  |
| <a href="#">WAC 458-30-560</a> | Partial special benefit assessment – Computation.   |
| <a href="#">WAC 458-30-570</a> | Connection subsequent to final assessment roll – Interest – Connection charge.  |
| <a href="#">WAC 458-30-590</a> | Rate of inflation – Publication – Interest rate – Calculation. (Updated annually.)  |

### Other References

|                   |  |
|-------------------|--|
| <b>Court Case</b> | Ferndale v. Friberg, (1987) 107 Wn. 2d 602, 732 P.2d 143 |
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### 3.4.3 Open Space – Conservation Futures

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 64.04.130</a> | Interests in land for purposes of conservation, protection, preservation, etc. – Ownership by certain entities – Conveyances.   |
| <a href="#">RCW 84.34.200</a> | Acquisition of open space, etc., land or rights to future development by counties, cities, or metropolitan municipal corporations – Legislative declaration – Purposes. |
| <a href="#">RCW 84.34.210</a> | Acquisition of open space, land, or rights to future development by certain entities – Authority to acquire – Conveyance or lease back.                                 |
| <a href="#">RCW 84.34.220</a> | Acquisition of open space, land, or rights to future development by certain entities – Developmental rights – "Conservation futures" – Acquisition – Restrictions.      |

- [RCW 84.34.230](#) Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Additional property tax levy authorized.
- [RCW 84.34.240](#) Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Conservation futures fund.
- [RCW 84.34.250](#) Nonprofit nature conservancy corporation or association defined.

### 3.5 Timber and Forest Land – Reforestation Lands

- [RCW 84.33.010](#) Legislative findings.
- [RCW 84.33.035](#) Definitions.
- [RCW 84.33.040](#) Timber on privately or federally owned land exempted from ad valorem taxation.
- [RCW 84.33.041](#) State excise tax on harvesters of timber imposed – Credit for county tax – Deposit of moneys in timber tax distribution account.
- [RCW 84.33.046](#) Excise tax rate July 1, 1988, and thereafter.
- [RCW 84.33.051](#) County excise tax on harvesters of timber authorized – Rate – Administration and collection – Deposit of moneys in timber tax distribution account – Use.
- [RCW 84.33.074](#) Excise tax on harvesters of timber – Calculation of tax by small harvesters – Election – Filing form.
- [RCW 84.33.075](#) Excise tax on harvesters of timber – Exemption for certain nonprofit organizations, associations, or corporations.
- [RCW 84.33.077](#) Credit for property taxes paid on timber on public land.
- [RCW 84.33.0775](#) Timber harvest tax credit.
- [RCW 84.33.0776](#) Timber harvest excise tax agreement credit.
- [RCW 84.33.078](#) Sale of timber on non-federally owned public land – Notice of sale or prospectus to indicate tax treatment.
- [RCW 84.33.081](#) Distributions from timber tax distribution account – Distributions from county timber tax account.
- [RCW 84.33.086](#) Payment of tax.
- [RCW 84.33.088](#) Reporting requirements on timber purchase. *(Expires July 1, 2014.)*
- [RCW 84.33.091](#) Tables of stumpage values – Revised tables – Legislative review – Appeal.
- [RCW 84.33.096](#) Application of excise taxes' administrative provisions and definitions.
- [RCW 84.33.130](#) Forest land valuation – Application by owner that land be designated and valued as forest land – Hearing – Rules – Approval, denial of application – Appeal.
- [RCW 84.33.140](#) Forest land valuation – Notation of forest land designation upon assessment and tax rolls – Notice of continuance – Removal of designation – Compensating tax.
- [RCW 84.33.145](#) Compensating tax.

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.33.170</a> | Application of chapter to Christmas trees.  |
| <a href="#">RCW 84.33.175</a> | Application of tax – Sale of land to governmental agency with reservation of rights to timber – Conveyance by governmental agency of trees. |
| <a href="#">RCW 84.33.200</a> | Legislative review of timber tax system – Information and data to be furnished.   |
| <a href="#">RCW 84.33.210</a> | Forest land valuation – Special benefit assessments.  |
| <a href="#">RCW 84.33.220</a> | Forest land valuation – Withdrawal from designation or change in use –Liability.  |
| <a href="#">RCW 84.33.230</a> | Forest land valuation – Change in designation – Notice.   |
| <a href="#">RCW 84.33.240</a> | Forest land valuation – Change in classification or use – Application of payments.  |
| <a href="#">RCW 84.33.250</a> | Forest land valuation – Special benefit assessments.  |
| <a href="#">RCW 84.33.260</a> | Forest land valuation – Withdrawal from designation or change in use – Benefit assessments.   |
| <a href="#">RCW 84.33.270</a> | Forest land valuation – Government future development right – Conserving forest land – Exemptions.  |
| <a href="#">RCW 84.33.280</a> | Applicant for forest riparian easement program — Department to rely on certain documents.   |

### Other References

|                                  |   |
|----------------------------------|---|
| <a href="#">AGO 1981, No. 15</a> | Taxation – Property – Mineral rights – Forest land – Open space, agricultural and farm land.  |
| <a href="#">AGO 1991, No. 11</a> | Taxation - property - agricultural - open space - timber land - forest land – assessor – inheritance of classified or designated land   |
| <b>Special Notice</b>            | <a href="#">Distribution of Additional Tax and Compensating Tax</a> (Issued May 17, 2010)   |
| <b>Court Cases</b>               | Ancich v. Turner, (1983) 35 Wn. App. 487, 667 P2d 1112.<br>Klassen v. Skamania County, (1992) 66 Wn. App. 127<br>Manke Lumber v. Diehl, (1998) 91 Wn. App. 793<br>Weyerhaeuser Company v. Cowlitz County, (1986) 109 Wn. 2d 363 |

## 3.6 Personal Property

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.04.080</a> | “Personal Property”   |
| <a href="#">RCW 84.04.150</a> | "Computer software" and allied terms.   |
| <a href="#">RCW 84.36.005</a> | Property subject to taxation.   |
| <a href="#">RCW 84.36.070</a> | Intangible personal property – Appraisal.   |
| <a href="#">RCW 84.36.110</a> | Household goods and personal effects – Three thousand dollars actual value to head of family.                 |
| <a href="#">RCW 84.36.120</a> | Household goods and personal effects – Definitions.   |
| <a href="#">RCW 84.36.600</a> | Computer software.  |
| <a href="#">RCW 84.40.020</a> | Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records. |

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.40.037</a>  | Valuation of computer software – Embedded software.   |
| <a href="#">RCW 84.40.040</a>  | Time and manner of listing.   |
| <a href="#">RCW 84.40.060</a>  | Personal property assessment.   |
| <a href="#">RCW 84.40.070</a>  | Companies, associations – Listing.  |
| <a href="#">RCW 84.40.110</a>  | Examination under oath – Default listing.   |
| <a href="#">RCW 84.40.120</a>  | Oaths, who may administer – Criminal penalty for willful false listing.   |
| <a href="#">RCW 84.40.130</a>  | Penalty for failure or refusal to list – False or fraudulent listing, additional penalty.   |
| <a href="#">RCW 84.40.185</a>  | Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personally. |
| <a href="#">RCW 84.40.190</a>  | Statement of personal property.   |
| <a href="#">RCW 84.40.200</a>  | Listing of personal property on failure to obtain statement – Statement of valuation to person assessed or listing – Exemption.     |
| <a href="#">RCW 84.40.340</a>  | Verification by assessor of any list, statement, or schedule -- Confidentiality, penalty.   |
| <a href="#">RCW 84.44.010</a>  | Situs of personalty generally.  |
| <a href="#">RCW 84.44.020</a>  | Gas, electric, water companies – Mains and pipes, as personalty.  |
| <a href="#">RCW 84.44.030</a>  | Lumber and sawlogs.   |
| <a href="#">RCW 84.44.050</a>  | Personalty of automobile transportation companies – Vessels, boats and small craft.   |
| <a href="#">RCW 84.44.080</a>  | Owner moving into state or to another county after January 1st.   |
| <a href="#">RCW 84.44.090</a>  | Disputes over situs to be determined by department of revenue.  |
| <a href="#">WAC 458-12-005</a> | Definition – Property – Personal.   |
| <a href="#">WAC 458-12-012</a> | Definition – Irrigation systems – Real – Personal.  |
| <a href="#">WAC 458-12-060</a> | Listing of personal property.   |
| <a href="#">WAC 458-12-110</a> | Listing of personalty – Estimate listing penalty.   |
| <a href="#">WAC 458-12-115</a> | Personalty – Taxable situs – In general.  |
| <a href="#">WAC 458-12-120</a> | Situs of personalty – Beer kegs.  |
| <a href="#">WAC 458-12-155</a> | Listing of property – Public lands – Federal lands – Exclusive or concurrent jurisdiction.  |
| <a href="#">WAC 458-12-251</a> | Computer software – Definitions – Valuation.  |

### Other References

|                                 |  |
|---------------------------------|--|
| <a href="#">AGO 1965, No. 4</a> | Offices and officers – County – Assessor – Tax rolls – Listing of property – Authority to correct possible error.      |
| <a href="#">AGO 1977, No. 8</a> | Taxation – Property – Excise – Leases – Taxation of improvements to leaseholds of public property.                     |
| <a href="#">AGO 1980, No. 1</a> | Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls. |

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|                               |   |
|-------------------------------|---|
| <a href="#">PTA 6.2.2011</a>  | Property Taxability of Motor Vehicles.  |
| <a href="#">PTA 7.1.2009</a>  | Sales Tax as an Element of Value.   |
| <a href="#">PTA 8.1.2009</a>  | Appraisal of Bed and Breakfast Establishments.                                |
| <a href="#">PTA 9.1.2009</a>  | Assessment of Supplies.   |
| <a href="#">PTA 10.1.2009</a> | “True Lease” or Security Agreement.   |
| <b>Court Cases</b>            |   |
|                               | Automat Co., Inc. v. Yakima County, (1972) 6 WA 991, 497 P2d 617.             |
|                               | Longview Co. v. Cowlitz, (1939) 1 W2d 64, 95 P2d 376.                         |
|                               | New Tacoma Parking v. Johnston, (1975) 85 W2d 707, 538 P2d 1232.              |
|                               | Niichel v. Lancaster, (1982) 97 W2d 620, 647 P2d 1021.                        |
|                               | Northern Commercial Co. v. King County, (1964) 63 W2d 639, 388 P2d 546.       |
|                               | P. B. Investment Company, Inc. v. King County, (1970) 78 W2d 81, 469 P2d 893. |
|                               | Timber Traders v. Johnston, (1975) 13 WA 607, 536 P2d 655.                    |
|                               | Timber Traders, Inc. v. Johnston, (1976) 87 W2d 42, 548 P2d 1080.             |

## 3.7 State Assessed Property

### 3.7.1 State Assessed Property – Centrally Assessed Property

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.12.200</a>  | Definitions.  |
| <a href="#">RCW 84.12.210</a>  | Property used but not owned deemed sole operating property of owning company.     |
| <a href="#">RCW 84.12.220</a>  | Jurisdiction to determine operating, nonoperating property.                       |
| <a href="#">RCW 84.12.230</a>  | Annual reports to be filed.   |
| <a href="#">RCW 84.12.240</a>  | Access to books and records.  |
| <a href="#">RCW 84.12.250</a>  | Depositions may be taken.   |
| <a href="#">RCW 84.12.260</a>  | Default valuation by department of revenue – Penalty – Estoppel.                  |
| <a href="#">RCW 84.12.270</a>  | Annual assessment – Sources of information.                                       |
| <a href="#">RCW 84.12.280</a>  | Classification of real and personal property.                                     |
| <a href="#">RCW 84.12.300</a>  | Valuation of interstate utility – Apportionment of system value to state.         |
| <a href="#">RCW 84.12.310</a>  | Deduction of nonoperating property.   |
| <a href="#">RCW 84.12.320</a>  | Persons bound by notice.  |
| <a href="#">RCW 84.12.330</a>  | Assessment roll – Notice of valuation.  |
| <a href="#">RCW 84.12.340</a>  | Hearings on assessment, time and place of.  |
| <a href="#">RCW 84.12.350</a>  | Apportionment of value by department of revenue.                                  |
| <a href="#">RCW 84.12.360</a>  | Basis of apportionment.   |
| <a href="#">RCW 84.12.370</a>  | Certification to county assessor – Entry upon tax rolls.                          |
| <a href="#">RCW 84.12.380</a>  | Assessment of nonoperating property.  |
| <a href="#">RCW 84.12.390</a>  | Rules and regulations.  |
| <a href="#">WAC 458-50-020</a> | Annual reports – Duty to file.  |
| <a href="#">WAC 458-50-030</a> | Annual reports – Contents.  |
| <a href="#">WAC 458-50-040</a> | Annual reports – Time of filing – Extension of time.                              |
| <a href="#">WAC 458-50-060</a> | Failure to make report – Default valuation – Penalty – Estoppel.                  |
| <a href="#">WAC 458-50-070</a> | Annual assessment – Procedure.  |
| <a href="#">WAC 458-50-080</a> | True cash value – Criteria.   |
| <a href="#">WAC 458-50-085</a> | Computer software – Definitions – Valuation – Centrally assessed utilities.       |
| <a href="#">WAC 458-50-090</a> | Methods of valuation.   |
| <a href="#">WAC 458-50-100</a> | Apportionment of operating property to the various counties and taxing districts. |
| <a href="#">WAC 458-50-110</a> | Apportionment reports.  |
| <a href="#">WAC 458-50-120</a> | Notification of real estate transfers.  |

[WAC 458-50-130](#) Taxing district boundary changes – Estoppel.

#### Other References

**Court Cases** Burlington Northern, Inc. v. Johnston, (1977) 89 W2d 321, 572 P2d 1085.  
 Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.  
 Northwest Natural Gas v. Clark County, (1983) 98 W2d 739, 658 P2d 669.

### 3.7.2 State Assessed Property – Private Car Companies

[RCW 84.16.010](#) Definitions.

[RCW 84.16.020](#) Annual statement of private car companies.

[RCW 84.16.030](#) Annual statement of railroad companies.

[RCW 84.16.032](#) Access to books and records.

[RCW 84.16.034](#) Depositions may be taken, when.

[RCW 84.16.036](#) Default valuation by department of revenue – Penalty – Estoppel.

[RCW 84.16.040](#) Annual assessment – Sources of information.

[RCW 84.16.050](#) Basis of valuation – Apportionment of system value to state.

[RCW 84.16.090](#) Assessment roll – Notice of valuation.

[RCW 84.16.100](#) Hearings, time and place of.

[RCW 84.16.110](#) Apportionment of value to counties by department of revenue.

[RCW 84.16.120](#) Basis of apportionment.

[RCW 84.16.130](#) Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.

[RCW 84.16.140](#) Assessment of nonoperating property.

#### Other References

**Court Cases** Burlington Northern, Inc. v. Johnston, (1977) 89 W2d 321, 572 P2d 1085.  
 Island County on Assessment Ratios v. Dept. of Revenue, (1972) 81 W2d 193, 500 P2d 756.

### 3.7.3 State Assessed Property – Easements of Public Utilities

[RCW 84.20.010](#) Easements taxable as personalty.

[RCW 84.20.020](#) Servient estate taxable as realty.

[RCW 84.20.030](#) Sale for taxes – Realty to be sold subject to easement.

[RCW 84.20.040](#) Realty not subject to tax on easement or property thereon.

[RCW 84.20.050](#) Railroads excepted.

### 3.7.4 State Assessed Property – PUD Privilege Tax

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 54.28.010</a> | Definitions.  |
| <a href="#">RCW 54.28.011</a> | "Gross revenue" defined.  |
| <a href="#">RCW 54.28.020</a> | Tax imposed – Rates – Additional tax imposed.   |
| <a href="#">RCW 54.28.025</a> | Tax imposed with respect to thermal electric generating facilities – Rate – Additional tax imposed. |
| <a href="#">RCW 54.28.030</a> | Districts' report to department of revenue.   |
| <a href="#">RCW 54.28.040</a> | Tax computed – Payment – Penalties – Disposition.   |
| <a href="#">RCW 54.28.050</a> | Distribution of tax.  |
| <a href="#">RCW 54.28.055</a> | Distribution of tax proceeds from thermal electric generating facilities.                           |
| <a href="#">RCW 54.28.060</a> | Interest.   |
| <a href="#">RCW 54.28.070</a> | Municipal taxes – May be passed on.   |
| <a href="#">RCW 54.28.080</a> | Additional tax for payment on bonded indebtedness of school districts.                              |
| <a href="#">RCW 54.28.090</a> | Deposit of funds to credit of certain taxing districts.   |
| <a href="#">RCW 54.28.100</a> | Use of moneys received by taxing district.  |
| <a href="#">RCW 54.28.110</a> | Voluntary payments by district to taxing entity for removal of property from tax rolls.             |
| <a href="#">RCW 54.28.120</a> | Amount of tax if district acquires electric utility property from public service company.           |

### 3.7.5 State Assessed Property – Ships and Vessels

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 82.49.020</a> | Exemptions.   |
| <a href="#">RCW 82.49.060</a> | Disputes as to appraised value or status as taxable – Petition for conference or reduction of tax – Appeal to board of tax appeals – Independent appraisal. |
| <a href="#">RCW 84.12.200</a> | Definitions.  |
| <a href="#">RCW 84.12.370</a> | Certification to county assessor – Entry upon tax rolls.  |
| <a href="#">RCW 84.16.120</a> | Basis of apportionment.   |
| <a href="#">RCW 84.16.130</a> | Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.   |
| <a href="#">RCW 84.16.140</a> | Assessment of nonoperating property.  |
| <a href="#">RCW 84.36.070</a> | Intangible personal property -- Appraisal.  |
| <a href="#">RCW 84.36.080</a> | Certain ships and vessels.  |
| <a href="#">RCW 84.36.090</a> | Exemption for other ships and vessels.  |
| <a href="#">RCW 84.36.100</a> | Size of vessel immaterial.  |
| <a href="#">RCW 84.40.036</a> | Valuation of vessels – Apportionment.   |
| <a href="#">RCW 84.40.065</a> | Listing of taxable ships and vessels with department – Assessment – Rights of review.   |

- [RCW 88.02.030](#) Exceptions from vessel registration – Use of excess document identification fee for boating safety programs – Rules.
- [WAC 458-17-101](#) Assessment and taxation of ships and vessels.

## 3.8 Other Property

### 3.8.1 Other Property – Nonoperating Property

- [RCW 84.12.200](#) Definitions.
- [RCW 84.12.220](#) Jurisdiction to determine operating, nonoperating property.
- [RCW 84.12.380](#) Assessment of nonoperating property.

### 3.8.2 Other Property – Motor Vehicles (Exemption)

- [RCW 84.36.595](#) Motor vehicles, travel trailers, and campers.

## 3.9 In Lieu of Property Tax

### 3.9.1 In Lieu of Property Tax – Game Lands

- [RCW 77.12.170](#) State wildlife fund – Deposits.
- [RCW 77.12.201](#) Counties may elect to receive an amount in lieu of taxes – County to record collections for violations of law or rules – Deposit.
- [RCW 77.12.203](#) In lieu payments authorized – Procedure – Game lands defined.

### 3.9.2 In Lieu of Property Tax – Fire/Forest Protection

- [RCW 52.16.170](#) Taxation and assessment of lands lying both within a fire protection district and forest protection assessment area.
- [RCW 52.20.027](#) Lands subject to forest fire protection assessments exempt – Separation of forest-type lands for tax and assessment purposes.
- [RCW 76.04.610](#) Forest fire protection assessment.

### 3.9.3 Federal Payments In Lieu Of Taxes

- [RCW 84.72.010](#) State treasurer authorized to receive in lieu payments – Department of revenue to apportion.
- [RCW 84.72.020](#) Basis of apportionment.
- [RCW 84.72.030](#) Certification of apportionment to state treasurer – Distribution to county treasurers.

### 3.10 Public Lands

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 79.02.010</a>  | Definitions.  |
| <a href="#">RCW 84.04.080</a>  | “Personal property.”  |
| <a href="#">RCW 84.36.010</a>  | Public, certain public-private property exempt.   |
| <a href="#">RCW 84.40.175</a>  | Listing of exempt property – Proof of exemption – Valuation of publicly owned property.   |
| <a href="#">RCW 84.40.230</a>  | Contract to purchase public land.   |
| <a href="#">RCW 84.40.240</a>  | Annual list of lands sold or contracted to be sold to be furnished assessor.  |
| <a href="#">RCW 84.40.315</a>  | Federal agencies and property taxable when federal law permits.   |
| <a href="#">RCW 84.60.050</a>  | Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Effect.   |
| <a href="#">RCW 84.60.070</a>  | Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required. |
| <a href="#">RCW 36.35.100</a>  | County held tax-title property exempt.  |
| <a href="#">WAC 458-12-045</a> | Listing of real property – Contracts for sale of public lands.  |
| <a href="#">WAC 458-12-155</a> | Listing of property – Public lands – Federal lands – Exclusive or concurrent jurisdiction.  |
| <a href="#">WAC 458-12-160</a> | Listing of property – Public land – Conveyances.  |
| <a href="#">WAC 458-12-165</a> | Listing of property – Public lands – Purchase by state, county or city.   |
| <a href="#">WAC 458-12-170</a> | Listing of property – Public lands – Possessory rights.   |
| <a href="#">WAC 458-12-175</a> | Listing of property – Public lands – Leasehold interests and improvements.  |
| <a href="#">WAC 458-12-180</a> | Listing of property – Public lands – Public body as lessee – Improvements.  |

#### 3.10.1 Public Lands – Assessments Against Public Lands

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 79.44.003</a> | "Assessing district" defined.  |
| <a href="#">RCW 79.44.010</a> | Lands subject to local assessments.  |
| <a href="#">RCW 79.44.060</a> | Payment procedure – State lands not subject to lien, exception.  |
| <a href="#">RCW 79.44.090</a> | Payment by state after forfeiture of lease or contract.  |
| <a href="#">RCW 79.44.100</a> | Assignment of lease or contract to purchaser at foreclosure sale.  |
| <a href="#">RCW 79.44.120</a> | When assessments need not be added in certain cases.   |
| <a href="#">RCW 79.44.130</a> | Local provisions superseded.   |
| <a href="#">RCW 79.44.140</a> | Application of chapter – Eminent domain assessments.   |
| <a href="#">RCW 79.44.190</a> | Acquisition of property by state or political subdivision which is subject to unpaid assessments or delinquencies – Payment of lien or installments. |

## 3.11 Leases

### 3.11.1 Railroad Leases

- [RCW 84.12.200](#) Definitions.
- [RCW 84.12.220](#) Jurisdiction to determine operating, nonoperating property.
- [RCW 84.12.380](#) Assessment of nonoperating property.

### 3.11.2 State Leases

- [RCW 79.13.010](#) Lease of state lands – General.
- [RCW 79.10.125](#) Land open to public for fishing, hunting, and nonconsumptive wildlife activities.
- [RCW 79.13.110](#) Types of lease authorization.
- [RCW 79.13.120](#) Notice of leasing.
- [RCW 79.13.130](#) Lease procedure – Scheduling auctions.
- [RCW 79.13.140](#) Public auction procedure.
- [RCW 79.13.150](#) Lease/rent of acquired lands.
- [RCW 79.13.160](#) Appraisalment of improvement before lease.
- [RCW 79.13.170](#) Water right for irrigation as improvement.
- [RCW 79.13.180](#) Record of leases.
- [RCW 79.02.280](#) Assignment of contracts or leases.
- [RCW 79.13.370](#) Grazing leases – Restrictions.
- [RCW 79.11.290](#) Leased lands reserved from sale.
- [WAC 332-22-010](#) Promulgation.
- [WAC 332-22-020](#) Definitions.
- [WAC 332-22-030](#) Applications to lease.
- [WAC 332-22-040](#) Lease auction procedure.
- [WAC 332-22-050](#) Lease procedure – Amendment.
- [WAC 332-22-060](#) Lease procedure – Rental adjustments.
- [WAC 332-22-070](#) Lease procedure – Notice.
- [WAC 332-22-080](#) Rights to re-lease denied.
- [WAC 332-22-090](#) Notice to lessee of public auction.
- [WAC 332-22-100](#) Existing lease negotiation.
- [WAC 332-22-105](#) Initial lease for commercial, industrial, or residential uses by negotiation.
- [WAC 332-22-110](#) Mandatory lease terms.

|                                |                             |
|--------------------------------|-----------------------------|
| <a href="#">WAC 332-22-120</a> | Assignment.                 |
| <a href="#">WAC 332-22-130</a> | Residential leases.         |
| <a href="#">WAC 332-22-140</a> | Expired leases – Occupancy. |
| <a href="#">WAC 332-22-150</a> | Temporary use permits.      |

### 3.11.3 Leaseholds

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 82.29A.010</a> | Legislative findings and recognition.  |
| <a href="#">RCW 82.29A.020</a> | Definitions.   |
| <a href="#">RCW 82.29A.030</a> | Tax imposed – Credit – Additional tax imposed.   |
| <a href="#">RCW 82.29A.040</a> | Counties and cities authorized to impose tax – Maximum rate – Credit – Collection.                                 |
| <a href="#">RCW 82.29A.050</a> | Payment – Due dates – Collection and remittance – Liability – Reporting.   |
| <a href="#">RCW 82.29A.060</a> | Administration – Appraisal appeal – Audits.  |
| <a href="#">RCW 82.29A.070</a> | Disposition of revenue.  |
| <a href="#">RCW 82.29A.080</a> | Counties and cities to contract with state for administration and collection – Local leasehold excise tax account. |
| <a href="#">RCW 82.29A.090</a> | Distributions to counties and cities.  |
| <a href="#">RCW 82.29A.100</a> | Distributions by county treasurers.  |
| <a href="#">RCW 82.29A.110</a> | Consistency and uniformity of local leasehold tax with state leasehold tax – Model ordinance.                      |
| <a href="#">RCW 82.29A.120</a> | Allowable credits.   |
| <a href="#">RCW 82.29A.130</a> | Exemptions.  |
| <a href="#">RCW 82.29A.132</a> | Exemptions -- Operation of state route No. 16.   |
| <a href="#">RCW 82.29A.134</a> | Exemptions -- Sales/leasebacks by regional transit authorities.  |
| <a href="#">RCW 82.29A.135</a> | Exemptions – Property used to manufacture alcohol, biodiesel, or wood biomass fuel.                                |
| <a href="#">RCW 82.29A.140</a> | Rules and regulations.   |
| <a href="#">RCW 82.29A.150</a> | Cancellation of taxes levied for collection in 1976.   |
| <a href="#">RCW 82.29A.160</a> | Improvements not defined as contract rent taxable under Title 84 RCW.  |
| <a href="#">RCW 84.36.451</a>  | Right to occupy or use certain public property, including leasehold interests.                                     |
| <a href="#">RCW 84.40.080</a>  | Listing omitted property or improvements.  |
| <a href="#">WAC 458-12-170</a> | Listing of property – Public lands – Possessory rights.  |
| <a href="#">WAC 458-12-175</a> | Listing of property – Public lands – Leasehold interests and improvements.   |
| <a href="#">WAC 458-12-180</a> | Listing of property – Public lands – Public body as lessee – Improvements.   |

## CHAPTER 4 – Property Tax Collection

### 4.1 Taxable Situs

- [RCW 84.44.010](#) Situs of personalty generally.
- [RCW 84.44.020](#) Gas, electric, water companies – Mains and pipes, as personalty.
- [RCW 84.44.030](#) Lumber and sawlogs.
- [RCW 84.44.050](#) Personalty of automobile transportation companies – Vessels, boats and small craft.
- [RCW 84.44.080](#) Owner moving into state or to another county after January 1st.
- [RCW 84.44.090](#) Disputes over situs to be determined by department of revenue.

### 4.2 Listing of Property

- [RCW 36.21.015](#) Qualifications for persons assessing real property – Examination – Examination waiver – Continuing education requirement.
- [RCW 84.04.030](#) "Assessed value of property."
- [RCW 84.40.020](#) Assessment date – Average inventory basis may be used – Public inspection of listing, documents, and records.
- [RCW 84.40.025](#) Access to property required.
- [RCW 84.40.030](#) Basis of valuation, assessment, appraisal – One hundred percent of true and fair value – Exceptions – Leasehold estates – Real property – Appraisal – Comparable sales.
- [RCW 84.40.0301](#) Determination of value by public official -- Review -- Revaluation -- Presumptions.
- [RCW 84.40.031](#) Valuation of timber and timberlands -- Criteria established.
- [RCW 84.40.032](#) Valuation of timber and timberlands -- "Timberlands" defined and declared lands devoted to reforestation.
- [RCW 84.40.033](#) Valuation of timber and timberlands -- Legislative findings.
- [RCW 84.40.036](#) Valuation of vessels -- Apportionment.
- [RCW 84.40.037](#) Valuation of computer software -- Embedded software.
- [RCW 84.40.038](#) Petition county board of equalization -- Limitation on changes to time limit -- Waiver of filing deadline -- Direct appeal to state board of tax appeals.
- [RCW 84.40.039](#) Reducing valuation after government restriction -- Petitioning assessor -- Establishing new valuation -- Notice -- Appeal -- Refund.
- [RCW 84.40.040](#) Time and manner of listing.
- [RCW 84.40.042](#) Valuation and assessment of divided or combined property.
- [RCW 84.40.045](#) Notice of change in valuation of real property to be given taxpayer – Copy to person making payments pursuant to mortgage, contract, or deed of trust – Procedure –Penalty.

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.40.060</a> | Personal property assessment.   |
| <a href="#">RCW 84.40.065</a> | Listing of taxable ships and vessels with department -- Assessment -- Rights of review.   |
| <a href="#">RCW 84.40.070</a> | Companies, associations -- Listing.   |
| <a href="#">RCW 84.40.080</a> | Listing omitted property or improvements.   |
| <a href="#">RCW 84.40.085</a> | Limitation period for assessment of omitted property or value – Notification to taxpayer of omission – Procedure.                   |
| <a href="#">RCW 84.40.090</a> | Taxing districts to be designated – Separate assessments.   |
| <a href="#">RCW 84.40.110</a> | Examination under oath – Default listing.   |
| <a href="#">RCW 84.40.120</a> | Oaths, who may administer – Criminal penalty for willful false listing.   |
| <a href="#">RCW 84.40.130</a> | Penalty for failure or refusal to list – False or fraudulent listing, additional penalty.   |
| <a href="#">RCW 84.40.160</a> | Manner of listing real estate – Maps.   |
| <a href="#">RCW 84.40.185</a> | Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty. |
| <a href="#">RCW 84.40.190</a> | Statement of personal property.   |
| <a href="#">RCW 84.40.200</a> | Listing of personalty on failure to obtain statement – Statement of valuation to person assessed or listing – Exemption.            |
| <a href="#">RCW 84.40.210</a> | Personalty of manufacturer, listing procedure, statement—“Manufacturer” defined.  |
| <a href="#">RCW 84.40.220</a> | Merchant’s personalty held for sale—Consignment from out of state—Nursery stock assessable as growing crops.                        |
| <a href="#">RCW 84.40.230</a> | Contract to purchase public land.   |
| <a href="#">RCW 84.40.240</a> | Annual list of lands sold or contracted to be sold to be furnished assessor.  |
| <a href="#">RCW 84.40.315</a> | Federal agencies and property taxable when federal law permits.   |
| <a href="#">RCW 84.40.335</a> | Lists, schedules or statements to contain declaration that falsification subject to perjury.  |
| <a href="#">RCW 84.40.340</a> | Verification by assessor of any list, statement, or schedule – Confidentiality, penalty.  |
| <a href="#">RCW 84.40.350</a> | Assessment and taxation of property losing exempt status.   |
| <a href="#">RCW 84.40.360</a> | Loss of exempt status – Property subject to pro rata portion of taxes for remainder of year.  |
| <a href="#">RCW 84.40.370</a> | Loss of exempt status – Valuation date – Extension on rolls.  |
| <a href="#">RCW 84.40.380</a> | Loss of exempt status – When taxes due and payable – Dates of delinquency – Interest.   |
| <a href="#">RCW 84.40.390</a> | Loss of exempt status – Taxes constitute lien on property.  |

### Other References

|                                    |  |
|------------------------------------|--|
| <a href="#">AGO 1965-66, No. 4</a> | Offices and officers – County – Assessor – Tax rolls – Listing of property – Authority to correct possible error.        |
| <a href="#">AGO 1971, No. 3</a>    | Taxation – Real property – Excise – Mobile homes.  |
| <a href="#">AGO 1971, No. 37</a>   | Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization. |

|                                  |  |
|----------------------------------|--|
| <a href="#">AGO 1975, No. 11</a> | Taxation – Real property – Liens – Acquisition of taxable real property by United States agency.   |
| <a href="#">AGO 1977, No. 16</a> | Taxation – Property – Farm and agricultural land – Valuation of perennial crops.   |
| <a href="#">AGO 1980, No. 1</a>  | Offices and officers – County – Assessor – Public records – Taxation – Public access to property tax assessment rolls.   |
| <a href="#">AGO 1980, No. 4</a>  | Property – Taxation – Real property – Mobile homes – Improvements – Omitted assessment of mobile homes affixed to real property.   |
| <b>Special Notice</b>            | <a href="#">Eliminating the Collection of anticipated taxes and assessments – Legislative update (Revised 1/23/2018)</a>   |
| <b>Court Cases</b>               | <p>Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339. Automat Co., Inc. v. Yakima County, (1972) 6 WA 991, 497 P2d 617.</p> <p>Boise Cascade v. Pierce County, (1974) 84 W2d 667, 529 P2d 9.</p> <p>Carkonen v. Williams, (1969) 76 W2d 617, 458 P2d 280.</p> <p>Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.</p> <p>Haines v. Anaconda Aluminum Co., (1976) 87 W2d 28, 549 P2d 13.</p> <p>King County v. Dept. of Revenue, (1982) 32 WA 617, 649 P2d 126.</p> <p>Mason Overtaxed, Inc. v. Mason County, (1963) 62 W2d 677, 384 P2d 352.</p> <p>Niichel v. Lancaster, (1982) 97 W2d 620, 547 P2d 1021.</p> <p>Northern Commercial Co. v. King County, (1964) 63 W2d 639, 388 P2d 546.</p> <p>Northwest Natural Gas v. Clark County, (1983) 98 W2d 739, 658 P2d 669.</p> <p>P. B. Investment Company, Inc. v. King County, (1970) 78 W2d 81, 469 P2d 893.</p> <p>Tacoma Goodwill Industries v. Pierce County, (1973) 10 WA 197, 518 P2d 196.</p> <p>Trans West Co. v. Klickitat County, (1979) 22 WA 798, 591 P2d 469.</p> <p>Twin Lakes Golf &amp; Country Club v. King County, (1976) 87 W2d 1, 648 P2d 538.</p> <p>Xerox Corp. v. King County, (1980) 94 W2d 284, 617 P2d 412.</p> |

### 4.3 Collection of Taxes

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| <a href="#">State Constitution, Art. VII</a> | Revenue and Taxation.                    |
| <a href="#">State Constitution, Art. XI</a>  | County, city, and township organization. |
| <a href="#">RCW 36.29.010</a>                | General duties.                          |

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|                               |   |
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| <a href="#">RCW 36.29.100</a> | Ex officio collector of first class city taxes.   |
| <a href="#">RCW 36.29.110</a> | City taxes.   |
| <a href="#">RCW 36.29.120</a> | Ex officio collector of other city taxes.   |
| <a href="#">RCW 36.29.130</a> | Duty to collect taxes.  |
| <a href="#">RCW 36.29.190</a> | Acceptance of electronic payments – Transaction processing costs.   |
| <a href="#">RCW 84.08.010</a> | Powers of department of revenue – General supervision – Rules and processes – Visitation of counties.   |
| <a href="#">RCW 84.08.020</a> | Additional powers – To advise county and local officers – Books and blanks – Reports.   |
| <a href="#">RCW 84.12.370</a> | Certification to county assessor – Entry upon tax rolls.  |
| <a href="#">RCW 84.16.130</a> | Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls.   |
| <a href="#">RCW 84.56.010</a> | Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.   |
| <a href="#">RCW 84.56.020</a> | Taxes collected by treasurer – Dates of delinquency – Tax statement notice concerning payment by check – Interest – Penalties – Extensions during state of emergency. |
| <a href="#">RCW 84.56.022</a> | Tax statement to show voter-approved levies.  |
| <a href="#">RCW 84.56.025</a> | Waiver of interest and penalties – Circumstances – Provision of death certificate and affidavit for certain waivers.  |
| <a href="#">RCW 84.56.035</a> | Special assessments, excise taxes, or rates and charges – Collection by county treasurer authorized.  |
| <a href="#">RCW 84.56.050</a> | Treasurer's duties on receiving rolls – Notice of taxes due.  |
| <a href="#">RCW 84.56.060</a> | Tax receipts – Current tax only may be paid.  |
| <a href="#">RCW 84.56.070</a> | Personal property – Distrain and sale, notice, property incapable of manual delivery, property about to be removed or disposed of.                                    |
| <a href="#">RCW 84.56.075</a> | Issuance of warrant by court for property subject to distraint.   |
| <a href="#">RCW 84.56.090</a> | Distrain and sale of property about to be removed, dissipated, sold, or disposed of – Computation of taxes, entry on rolls, tax liens.                                |
| <a href="#">RCW 84.56.120</a> | Removal of property from county or state after assessment without paying tax.   |
| <a href="#">RCW 84.56.150</a> | Removal of personalty – Certification of tax by treasurer.  |
| <a href="#">RCW 84.56.160</a> | Certification of statement of taxes and delinquency.  |
| <a href="#">RCW 84.56.170</a> | Collection of certified taxes – Remittance.   |
| <a href="#">RCW 84.56.200</a> | Removal of timber or improvements on which tax is delinquent – Penalty.   |
| <a href="#">RCW 84.56.210</a> | Severance of standing timber assessed as realty – Timber tax may be collected as personalty tax.  |
| <a href="#">RCW 84.56.220</a> | Lien of personalty tax follows insurance.   |
| <a href="#">RCW 84.56.230</a> | Monthly distribution of taxes collected.  |
| <a href="#">RCW 84.56.240</a> | Cancellation of uncollectible personalty taxes.   |

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| <a href="#">RCW 84.56.250</a> | Penalty for willful noncollection or failure to file delinquent list.   |
| <a href="#">RCW 84.56.260</a> | Continuing responsibility to collect taxes, special assessments, fees, rates, or other charges.   |
| <a href="#">RCW 84.56.270</a> | Court cancellation of personalty taxes more than four years delinquent.   |
| <a href="#">RCW 84.56.280</a> | Settlement with state for state taxes – Penalty.  |
| <a href="#">RCW 84.56.290</a> | Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.  |
| <a href="#">RCW 84.56.300</a> | Annual report of collections to county auditor.   |
| <a href="#">RCW 84.56.310</a> | Interested person may pay real property taxes - Limitation.   |
| <a href="#">RCW 84.56.320</a> | Recovery by occupant or tenant paying realty taxes.   |
| <a href="#">RCW 84.56.330</a> | Payment by mortgagee or other lienholder.   |
| <a href="#">RCW 84.56.340</a> | Payment on part of parcel or tract or on undivided interest or fractional interest – Division – Certification – Appeal.   |
| <a href="#">RCW 84.56.345</a> | Alteration of property lines -- Payment of taxes and assessments. _   |
| <a href="#">RCW 84.56.360</a> | Separate ownership of improvements – Separate payment authorized.   |
| <a href="#">RCW 84.56.370</a> | Separate ownership of improvements – Procedure for segregation of improvement tax.  |
| <a href="#">RCW 84.56.380</a> | Separate ownership of improvements – Segregation or payment not to release lien.  |
| <a href="#">RCW 84.56.430</a> | Relisting and relevy of tax adjudged void.  |
| <a href="#">RCW 84.56.440</a> | Ships and vessels – Collection of fees and taxes – Delinquent fees and taxes – Extensions during state of emergency – Withholding decal for failure to pay taxes or fees. |
| <a href="#">RCW 84.68.010</a> | Injunctions prohibited – Exceptions.  |
| <a href="#">RCW 84.68.020</a> | Payment under protest – Claim not required.   |

### Other References

|                                  |  |
|----------------------------------|--|
| <a href="#">AGO 1971, No. 37</a> | Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.   |
| <a href="#">AGO 1976, No. 16</a> | Offices and officers – County – Treasurer – Taxation – Funding costs of property tax foreclosures.   |
| <b>Court Case</b>                | Pier 67, Inc. v. King County, (1977) 89 W2d 379, 573 P2d 2.  |
| <b>Special Notices</b>           | <a href="#">Legislative Update – Eliminating the collection of anticipated taxes and assessments (Revised)</a> – 2017  |
|                                  | <a href="#">Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold</a> - 2013 |
|                                  | <a href="#">Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency</a> – 2015   |

[Legislative Update – Refunds of property taxes paid as a result of manifest errors in description of property - 2015](#)

[Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold - 2013](#)

[Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency - 2015](#)

[Legislative Update – Refunds of property taxes paid as a result of manifest errors in description of property – 2015](#)

**Court Case** Pier 67, Inc. v. King County, (1977) 89 W2d 379, 573 P2d 2.

#### 4.4 Lien of Taxes

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.40.390</a> | Loss of exempt status – Taxes constitute lien on property.  |
| <a href="#">RCW 84.56.220</a> | Lien of personalty tax follows insurance.   |
| <a href="#">RCW 84.56.270</a> | Court cancellation of personalty taxes more than four years delinquent.   |
| <a href="#">RCW 84.56.310</a> | Interested person may pay real property taxes - Limitation.   |
| <a href="#">RCW 84.56.330</a> | Payment by mortgagee or other lien holder.  |
| <a href="#">RCW 84.60.010</a> | Priority of tax lien.   |
| <a href="#">RCW 84.60.020</a> | Attachment of tax liens.  |
| <a href="#">RCW 84.60.040</a> | Charging personalty tax against realty.   |
| <a href="#">RCW 84.60.050</a> | Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Effect.   |
| <a href="#">RCW 84.60.070</a> | Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required. |

#### Other References

|                                   |  |
|-----------------------------------|--|
| <a href="#">AGO 1975, No. 11</a>  | Taxation -- Real property -- Liens -- Acquisition of taxable real property by United States agency.                        |
| <a href="#">AGLO 1975, No. 56</a> | Taxation -- Real property -- Liens -- Status of personal property tax lien attaching to real property under RCW 84.60.020. |
| <b>Court Case</b>                 | Pierce County v. Wingard, (1971) 5 WA 568, 490 P2d 129.  |

#### 4.5 Omitted Property and Omitted Value

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.08.030</a> | Additional powers – To test work of assessors – Supplemental assessment lists – Audits.                           |
| <a href="#">RCW 84.40.080</a> | Listing omitted property or improvements.   |
| <a href="#">RCW 84.40.085</a> | Limitation period for assessment of omitted property or value – Notification to taxpayer of omission – Procedure. |

[WAC 458-14-015](#) Jurisdiction of county boards of equalization.

#### 4.6 Destroyed Property

[RCW 36.21.080](#) New construction building permits – When property placed on assessment rolls.

[RCW 84.70.010](#) Reduction in value – Abatement – Formulas – Appeal.

[RCW 84.70.040](#) Arson destroyed property.

#### 4.7 Refunds

[RCW 84.69.010](#) Definitions.

[RCW 84.69.020](#) Grounds for refunds – Determination – Payment – Report.

[RCW 84.69.030](#) Refunds – Procedure – When claim for an order required.

[RCW 84.69.040](#) Refunds may include amounts paid to state, and county and taxing district taxes.

[RCW 84.69.050](#) Refund with respect to amounts paid state.

[RCW 84.69.060](#) Refunds with respect to county, state, and taxing district taxes.

[RCW 84.69.070](#) Refunds with respect to taxing districts – Administrative expenses – Disposition of funds upon expiration of refund orders.

[RCW 84.69.080](#) Refunds with respect to taxing districts – Not to be paid from county funds.

[RCW 84.69.090](#) To whom refund may be paid.

[RCW 84.69.100](#) Refunds shall include interest – Written protests not required – Rate of interest.

[RCW 84.69.110](#) Expiration date of refund orders.

[RCW 84.69.120](#) Action on rejected claim – Time for commencement.

[RCW 84.69.130](#) Claim prerequisite to action – Recovery limited to ground asserted.

[RCW 84.69.140](#) Interest shall be allowed on amount recovered.

[RCW 84.69.150](#) Refunds within sixty days.

[RCW 84.69.160](#) Chapter does not supersede existing law.

[RCW 84.69.170](#) Payment under protest not required.

[WAC 458-18-210](#) Refunds – Procedure – Interest.

[WAC 458-18-215](#) Refunds – Payment under protest requirements.

[WAC 458-18-220](#) Refunds – Rate of interest. (Updated annually.)

#### Other References

[AGO 1967, No. 20](#) Taxation – Notice – Persons entitled to notice of property taxes due – Refund of taxes paid without protest.

[AGO 1969, No. 21](#) Taxation – Exemption – Refund of property taxes to persons exempt under RCW 84.36.128.

[AGO 1984, No. 21](#) Taxation – Property – Administrative refund of certain property taxes.

## 4.8 Reassessment of Property

- [RCW 84.08.060](#) Additional powers – Power over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
- [RCW 84.56.430](#) Relisting and relevy of tax adjudged void.

### 4.8.1 Conveyances

- [RCW 64.04](#) Conveyances

## 4.9 Recovery of Taxes Paid or Property Sold for Taxes

- [RCW 84.68.010](#) Injunctions prohibited – Exceptions.
- [RCW 84.68.020](#) Payment under protest – Claim not required.
- [RCW 84.68.030](#) Judgment – Payment – County tax refund fund.
- [RCW 84.68.040](#) Levy for tax refund fund.
- [RCW 84.68.050](#) Venue of action – Intercounty property.
- [RCW 84.68.060](#) Limitation of actions.
- [RCW 84.68.070](#) Remedy exclusive – Exception.
- [RCW 84.68.080](#) Action to recover property sold for taxes – Tender is condition precedent.
- [RCW 84.68.090](#) Action to recover property sold for taxes – Complaint.
- [RCW 84.68.100](#) Action to recover property sold for taxes – Restrictions construed as additional.
- [RCW 84.68.110](#) Small claims recoveries – Recovery of erroneous taxes without court action.
- [RCW 84.68.120](#) Small claims recoveries – Petition – Procedure of county officers – Transmittal of findings to department of revenue.
- [RCW 84.68.130](#) Small claims recoveries – Procedure of department of revenue.
- [RCW 84.68.140](#) Small claims recoveries – Payment of refunds – Procedure.
- [RCW 84.68.150](#) Small claims recoveries – Limitation as to time and amount of refund.
- [WAC 458-18-215](#) Refunds – Payment under protest requirements.

### Other References

- [AGO 1974, No. 6](#) Offices and officers -- County -- Assessor -- Taxation -- Real property -- Exemptions.
- [AGO 1981, No. 3](#) Taxation -- Property -- Counties -- Cities and towns -- Application of 106 percent limitation to county tax refund levy.
- Court Case** Star Iron & Steel Co. v. Pierce County, (1971) 5 WA 515, 488 P2d 776.

## CHAPTER 5 – Exemptions and Deferrals

### 5.1 Senior Citizens and Disabled Persons

#### 5.1.1 Exemptions

|                                 |  |
|---------------------------------|--|
| <a href="#">RCW 84.36.379</a>   | Residences – Property tax exemption – Findings.  |
| <a href="#">RCW 84.36.381</a>   | Residences – Property tax exemptions – Qualifications.   |
| <a href="#">RCW 84.36.383</a>   | Residences – Definitions.  |
| <a href="#">RCW 84.36.385</a>   | Residences – Claim for exemption – Forms – Change of status – Publication and notice of qualifications and manner of making claims.  |
| <a href="#">RCW 84.36.387</a>   | Residences – Claimants – Penalty for falsification – Reduction by remainderman.  |
| <a href="#">RCW 84.36.389</a>   | Residences – Rules and regulations – Audits – Confidentiality – Criminal penalty.  |
| <a href="#">RCW 84.40.178</a>   | Exempt residential property – Maintenance of assessed valuation – Notice of change.  |
| <a href="#">WAC 458-16A-100</a> | Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Definitions.   |
| <a href="#">WAC 458-16A-110</a> | Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Gross income.  |
| <a href="#">WAC 458-16A-115</a> | Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Adjusted gross income.   |
| <a href="#">WAC 458-16A-120</a> | Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Determining combined disposable income.  |
| <a href="#">WAC 458-16A-130</a> | Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Qualifications for exemption.  |
| <a href="#">WAC 458-16A-135</a> | Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Application procedures.  |
| <a href="#">WAC 458-16A-140</a> | Senior citizen, disabled person, and one hundred percent disabled veteran exemption – Exemption described – Exemption granted – Exemption denied – Freezing property values. |
| <a href="#">WAC 458-16A-150</a> | Senior citizen, disabled person, one hundred percent disabled veteran exemption – Requirements for keeping the exemption.  |

#### Other References

|                                 |  |
|---------------------------------|--|
| <a href="#">AGO 1967 No. 11</a> | Taxation- Exemption- Eligibility of life tenant for tax exemption under chapter 168, laws of 1965, ex. Sess.                               |
| <a href="#">AGO 1967 No. 13</a> | Taxation- Exemption- Eligibility of trustor- Beneficiary of a revocable trust for tax exemption under chapter 168, laws of 1965, ex. Sess. |

|                                  |  |
|----------------------------------|--|
| <a href="#">AGO 1967 No. 20</a>  | Taxation- Notice- Persons entitled to notice of property taxes due- Refund of taxes paid without protest.  |
| <a href="#">AGO 1972 No. 23</a>  | Taxation- Real Property- Exemption- Elderly- Sale to non-eligible grantee- Portion of tax to be paid.  |
| <a href="#">AGLO 1979 No. 24</a> | Offices and officers- County- Assessor- Taxation- Real Property- Applicability of retired persons' property tax exemption to certain leasehold interests.  |
| <a href="#">AGO 1980 No. 1</a>   | Offices and officers- County- Assessor- Public records- Taxation- Public access to property tax assessment rolls.  |
| <a href="#">AGO 1988 No. 12</a>  | Public disclosure- Privacy- Confidential income information.   |
| <b>Special Notices</b>           | <p><a href="#">2009 Legislative Updates- Issued 07/23/2009 (E2SHB 1208)</a></p> <p><a href="#">Legislative Update – Income Thresholds for Property Tax Relief Programs for Senior Citizens and Disabled Persons – 2015</a></p> <p><a href="#">Legislative Update for Assessors and Treasurers – State School Levy, Enrichment Levies, and State Local Effort Assistance – 2017</a></p> |

### 5.1.2 Assistance for Widows or Widowers of Veterans

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.39.010</a> | Exemption authorized—Qualifications.                  |
| <a href="#">RCW 84.39.020</a> | Filing claim for exemption—Requirements.              |
| <a href="#">RCW 84.39.030</a> | Continued eligibility—Renewal forms.                  |
| <a href="#">RCW 84.39.040</a> | Agent or guardian filing claim on behalf of claimant. |
| <a href="#">RCW 84.39.050</a> | Failure to reside on property—Repayment.              |
| <a href="#">RCW 84.39.060</a> | Determination of assistance—Biennial budget request.  |

### 5.2 Nonprofit Organizations

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 84.36.005</a> | Property subject to taxation.  |
| <a href="#">RCW 84.36.010</a> | Public, certain public-private property exempt.  |
| <a href="#">RCW 84.36.020</a> | Cemeteries, churches, parsonages, convents, and grounds.   |
| <a href="#">RCW 84.36.030</a> | Property used for character building, benevolent, protective or rehabilitative social services – Camp facilities – Veteran or relief organization owned property – Property of nonprofit organizations that issue debt for student loans or that are guarantee agencies. |
| <a href="#">RCW 84.36.031</a> | Clarification of exemption in RCW <a href="#">84.36.030</a> .  |
| <a href="#">RCW 84.36.032</a> | Administrative offices of nonprofit religious organizations.   |
| <a href="#">RCW 84.36.035</a> | Nonprofit organization engaged in procuring, processing, etc., blood, plasma or blood products.  |
| <a href="#">RCW 84.36.037</a> | Nonprofit organization property connected with operation of public assembly hall or meeting place.   |

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| <a href="#">RCW 84.36.040</a> | Nonprofit day care centers, libraries, orphanages, homes or hospitals for the sick or infirm, out-patient dialysis facilities.   |
| <a href="#">RCW 84.36.041</a> | Nonprofit homes for the aging.   |
| <a href="#">RCW 84.36.042</a> | Nonprofit organization, corporation, or association property used to provide housing for persons with developmental disabilities   |
| <a href="#">RCW 84.36.043</a> | Nonprofit organization property used in providing emergency or transitional housing to low-income homeless persons or victims of domestic violence.  |
| <a href="#">RCW 84.36.045</a> | Nonprofit organization property available without charge for medical research or training of medical personnel.  |
| <a href="#">RCW 84.36.046</a> | Nonprofit cancer clinic or center  |
| <a href="#">RCW 84.36.047</a> | Nonprofit organization property used for transmission or reception of radio or television signals originally broadcast by governmental agencies.   |
| <a href="#">RCW 84.36.049</a> | Nonprofit Homeownership Development  |
| <a href="#">RCW 84.36.050</a> | Schools and colleges.  |
| <a href="#">RCW 84.36.060</a> | Art, scientific and historical collections and property used to maintain, etc., such collections – Property of associations engaged in production and performance of musical, dance, artistic, etc., works – Fire engines, implements, and buildings of cities, towns, or fire companies – Humane societies. |
| <a href="#">RCW 84.36.070</a> | Intangible personal property — Appraisal.  |
| <a href="#">RCW 84.36.240</a> | Soil and water conservation districts, personal property.  |
| <a href="#">RCW 84.36.250</a> | Water distribution property owned by nonprofit corporation or cooperative association.   |
| <a href="#">RCW 84.36.260</a> | Property, interests, etc., used for conservation of ecological systems, natural resources, or open space – Conservation or scientific research organizations.  |
| <a href="#">RCW 84.36.262</a> | Cessation of use giving rise to exemption.   |
| <a href="#">RCW 84.36.264</a> | Application for exemption under RCW <a href="#">84.36.260</a> , conservation of ecological systems.  |
| <a href="#">RCW 84.36.350</a> | Property owned or used for sheltered workshops for handicapped.  |
| <a href="#">RCW 84.36.480</a> | Nonprofit fair associations.   |
| <a href="#">RCW 84.36.550</a> | Nonprofit organizations – Property used for solicitation or collection of gifts, donations, or grants.   |
| <a href="#">RCW 84.36.560</a> | Nonprofit organizations that provide rental housing or used space to very low-income households.   |
| <a href="#">RCW 84.36.570</a> | Nonprofit organizations – Property used for agricultural research and education programs.<br>Nonprofit Organization- Aircraft.   |
| <a href="#">RCW 84.36.575</a> |  |
| <a href="#">RCW 84.36.650</a> | Property used by certain nonprofits to solicit or collect money for artists.   |
| <a href="#">RCW 84.36.670</a> | Senior citizen organizations – Property used for operation of a multipurpose senior citizen center.  |

**General Provisions**

- [RCW 84.36.800](#) Definitions.
- [RCW 84.36.805](#) Conditions for obtaining exemptions by nonprofit organizations, associations or corporations.
- [RCW 84.36.810](#) Cessation of use under which exemption granted – Collection of taxes.
- [RCW 84.36.812](#) Additional tax payable at time of sale – Appeal of assessed values.
- [RCW 84.36.813](#) Change in use – Duty to notify county assessor – Examination – Recommendation.
- [RCW 84.36.815](#) Initial application, renewal declaration for exemption – Affidavit certifying exempt status – Exemption effective for following year.
- [RCW 84.36.820](#) Application forms to be mailed to owners of exempt property – Failure to file before due date, effect.
- [RCW 84.36.825](#) Application, declaration fee – Waiver authorized – Late filing penalty.
- [RCW 84.36.830](#) Review of applications for exemption – Procedure – Approval or denial – Notice.
- [RCW 84.36.833](#) Application for exemption or renewal may include all contiguous exempt property.
- [RCW 84.36.835](#) List of exempt properties to be prepared and furnished each county assessor.
- [RCW 84.36.840](#) Statements – Reports – Information – Filing – Requirements.
- [RCW 84.36.845](#) Revocation of exemption approved or renewed due to inaccurate information.
- [RCW 84.36.850](#) Review – Appeals.
- [RCW 84.36.855](#) Property changing from exempt to taxable status – Procedure.
- [RCW 84.36.860](#) Public notice of provisions of act.
- [RCW 84.36.865](#) Rules and regulations.
- [RCW 84.36.900](#) Severability
- [RCW 84.36.905](#) Effective date – Construction
- [RCW 84.40.315](#) Federal agencies and property taxable when federal law permits.
- [RCW 84.40.350](#) Assessment and taxation of property losing exempt status.
- [RCW 84.40.360](#) Loss of exempt status – Property subject to pro rata portion of taxes for remainder of year.
- [RCW 84.40.370](#) Loss of exempt status – Valuation date – Extension on rolls.
- [RCW 84.40.380](#) Loss of exempt status – When taxes due and payable – Dates of delinquency – Interest.
- [RCW 84.40.390](#) Loss of exempt status – Taxes constitute lien on property.
- [RCW 84.68.010](#) Injunctions prohibited – Exceptions.
- [WAC 458-16A-010](#) Nonprofit homes for the aging.
- [WAC 458-16A-020](#) Nonprofit homes for the aging – Initial application and annual renewal.

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|                                |   |
|--------------------------------|---|
| <a href="#">WAC 458-16-100</a> | Property tax exemptions, generally, rules of construction.  |
| <a href="#">WAC 458-16-110</a> | Applications – Who must file, initial applications, annual declarations, appeals, filing fees, penalties, and refunds.  |
| <a href="#">WAC 458-16-120</a> | Appeals.  |
| <a href="#">WAC 458-16-130</a> | Change in taxable status of real property.  |
| <a href="#">WAC 458-16-150</a> | Cessation of use – Taxes collectible for prior years.   |
| <a href="#">WAC 458-16-165</a> | Conditions under which nonprofit organizations, associations, or corporations may obtain a property tax exemption.      |
| <a href="#">WAC 458-16-180</a> | Cemeteries.   |
| <a href="#">WAC 458-16-190</a> | Churches, parsonages and convents.  |
| <a href="#">WAC 458-16-200</a> | Land upon which a church or parsonage shall be built.   |
| <a href="#">WAC 458-16-210</a> | Nonprofit organizations or associations organized and conducted for nonsectarian purposes.                              |
| <a href="#">WAC 458-16-215</a> | Nonprofit organizations that solicit, collect, and distribute gifts, donations, or grants.                              |
| <a href="#">WAC 458-16-220</a> | Church camps.   |
| <a href="#">WAC 458-16-230</a> | Character building organizations.   |
| <a href="#">WAC 458-16-240</a> | Veterans organizations.   |
| <a href="#">WAC 458-16-245</a> | Student loan agencies.  |
| <a href="#">WAC 458-16-260</a> | Nonprofit day care centers, libraries, orphanages, homes for sick or infirm, hospitals, outpatient dialysis facilities. |
| <a href="#">WAC 458-16-266</a> | Homeownership development.  |
| <a href="#">WAC 458-16-270</a> | Schools and colleges.   |
| <a href="#">WAC 458-16-280</a> | Art, scientific, and historical collections.  |
| <a href="#">WAC 458-16-282</a> | Musical, dance, artistic, dramatic and literary associations.   |
| <a href="#">WAC 458-16-284</a> | Fire companies.   |
| <a href="#">WAC 458-16-286</a> | Humane societies.   |
| <a href="#">WAC 458-16-290</a> | Nature conservancy lands.   |
| <a href="#">WAC 458-16-300</a> | Public meeting hall – Public meeting place – Community meeting hall.  |
| <a href="#">WAC 458-16-310</a> | Community celebration facilities.   |
| <a href="#">WAC 458-16-320</a> | Emergency or transitional housing.  |
| <a href="#">WAC 458-16-330</a> | Sheltered workshops for the handicapped.  |
| <a href="#">WAC 458-16-560</a> | Housing for very low-income households.   |

#### Other References

|                                 |   |
|---------------------------------|---|
| <a href="#">AGO 1976 No. 18</a> | Taxation – Property – Removal of exemption – Taxation of previously exempt property for prior |
|---------------------------------|---|

years.

[AGO 1977 No. 8](#) Taxation -- Property – Excise – Leases – Taxation of improvements to leaseholds of public property.

[AGO 1979 No. 19](#) Taxation – Property – Indians – Taxation of property situated on federally-recognized Indian reservations.

#### **Court Cases**

Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339.

Carpenter v. Franklin County Assessor, (1981) 30 WA 826, 638 P2d 619.

Catholic Archbishop of Seattle v. Johnston, (1978) 89 W2d 505, 573 P2d 793.

Johnson v. Spokane, (1978) 19 WA 722, 577 P2d 164.

Timber Traders, Inc. v. Johnston, (1976) 87 W2d 42, 548 P2d 1080.

United Methodist Church v. Walla Walla County, (1973) 82 W2d 138, 508 P2d 1361.

## **5.3 Deferral of Special Assessments and/or Property Taxes**

### **5.3.1 Senior Citizens and Disabled Persons**

[RCW 84.38.010](#) Legislative finding and purpose.

[RCW 84.38.020](#) Definitions.

[RCW 84.38.030](#) Conditions and qualifications for claiming deferral.

[RCW 84.38.040](#) Declaration to defer special assessments and/or real property taxes – Filing – Contents – Appeal

[RCW 84.38.050](#) Renewal of deferral – Forms – Notice to renew – Limitation upon special assessment deferral amount.

[RCW 84.38.060](#) Declaration of deferral by agent, guardian, etc.

[RCW 84.38.070](#) Ceasing to reside permanently on property subject to deferral declaration.

[RCW 84.38.080](#) Right to deferral not reduced by contract or agreement.

[RCW 84.38.090](#) Procedure where residence under mortgage or purchase contract.

[RCW 84.38.100](#) Lien of state, mortgage or purchase contract holder – Priority – Amount – Interest.

[RCW 84.38.110](#) Duties of county assessor.

[RCW 84.38.120](#) Payments to local improvement or taxing districts.

[RCW 84.38.130](#) When deferred assessments or taxes become payable.

[RCW 84.38.140](#) Collection of deferred assessments or taxes.

[RCW 84.38.150](#) Election to continue deferral by surviving spouse or surviving domestic partner.

[RCW 84.38.160](#) Payment of part or all of deferred taxes authorized.

[RCW 84.38.170](#) Collection of personal property taxes not affected.

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.38.180</a>  | Forms – Rules and regulations.  |
| <a href="#">WAC 458-18-010</a> | Deferral of special assessments and/or property taxes – Definitions.  |
| <a href="#">WAC 458-18-020</a> | Deferral of special assessments and/or property taxes – Qualifications for deferral.                                  |
| <a href="#">WAC 458-18-030</a> | Deferral of special assessments and/or property taxes – Declarations to defer – Filing– Forms.                        |
| <a href="#">WAC 458-18-040</a> | Deferral of special assessments and/or property taxes – Lien of state – Mortgage – Purchase contract – Deed of trust. |
| <a href="#">WAC 458-18-050</a> | Deferral of special assessments and/or property taxes – Declarations to renew deferral – Filing – Forms.              |
| <a href="#">WAC 458-18-060</a> | Deferral of special assessments and/or property taxes – Limitations of deferral – Interest.                           |
| <a href="#">WAC 458-18-070</a> | Deferral of special assessments and/or property taxes – Duties of the county assessor.                                |
| <a href="#">WAC 458-18-080</a> | Deferral of special assessments and/or property taxes – Duties of the department of revenue – State treasurer.        |
| <a href="#">WAC 458-18-090</a> | Deferral of special assessments and/or property taxes – Appeals.  |
| <a href="#">WAC 458-18-100</a> | Deferral of special assessments and/or property taxes – When payable – Collection – Partial payment.                  |

### Other References

#### Special Notices

- [Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold](#) - 2013
- [Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency](#) - 2015
- [Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency](#) - 2015

### 5.3.2 Homeowners With Limited Income

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 84.37.010</a> | Findings -- Intent.                                  |
| <a href="#">RCW 84.37.020</a> | Definitions.   |
| <a href="#">RCW 84.37.030</a> | Deferral program qualifications.                     |
| <a href="#">RCW 84.37.040</a> | Deferral program administration.                     |
| <a href="#">RCW 84.37.050</a> | Renewals -- Requirement to reside on property.       |
| <a href="#">RCW 84.37.060</a> | Right to defer not reduced by contract or agreement. |
| <a href="#">RCW 84.37.070</a> | State lien on property.                              |
| <a href="#">RCW 84.37.080</a> | Conditions under which deferment ends.               |
| <a href="#">RCW 84.37.090</a> | Applicable statutory provisions.                     |

|                                 |   |
|---------------------------------|---|
| <a href="#">RCW 84.37.900</a>   | Severability -- 2007 sp.s. c 2. -- Decodified by the code reviser, July 2016.   |
| <a href="#">RCW 84.37.901</a>   | Application -- 2007 sp.s. c 2.  |
| <a href="#">RCW 84.37.902</a>   | Review by the joint legislative audit and review committee. -- Decodified by the code reviser, July 2016.                 |
| <a href="#">RCW 84.37.903</a>   | Effective date -- 2007 sp.s. c 2.   |
| <a href="#">WAC 458-18A-010</a> | Deferral of special assessments and/or property taxes -- Definitions.   |
| <a href="#">WAC-458-18A-020</a> | Deferral of special assessments and/or property taxes -- Qualifications for deferral.                                     |
| <a href="#">WAC-458-18A-030</a> | Deferral of special assessments and/or property taxes -- Declarations to defer -- Filing-- Forms.                         |
| <a href="#">WAC 458-18A-040</a> | Deferral of special assessments and/or property taxes -- Lien of state -- Mortgage -- Purchase contract -- Deed of trust. |
| <a href="#">WAC 458-18A-050</a> | Deferral of special assessments and/or property taxes -- Declarations to renew deferral -- Filing -- Forms.               |
| <a href="#">WAC 458-18A-060</a> | Deferral of special assessments and/or property taxes -- Limitations of deferral -- Interest.                             |
| <a href="#">WAC 458-18A-070</a> | Deferral of special assessments and/or property taxes -- Duties of the county assessor.                                   |
| <a href="#">WAC 458-18A-080</a> | Deferral of special assessments and/or property taxes -- Duties of the department of revenue -- State treasurer.          |
| <a href="#">WAC 458-18A-090</a> | Deferral of special assessments and/or property taxes -- Appeals.   |
| <a href="#">WAC 458-18A-100</a> | Deferral of special assessments and/or property taxes -- When payable -- Collection -- Partial payment.                   |

### Other References

|                        |   |
|------------------------|---|
| <b>Special Notices</b> | <p><a href="#">Legislative Update – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold</a> - 2013</p> <p><a href="#">Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency</a> - 2015</p> |
|------------------------|---|

## 5.4 Other Exemptions

### 5.4.1 Other Exemptions – Improvements to Single Family Dwellings

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.36.400</a>  | Improvements to single family dwellings.  |
| <a href="#">WAC 458-16-080</a> | Improvements to single family dwellings – Definitions – Exemption – Limitation – Appeal rights. |

#### 5.4.2 Other Exemptions – Alcohol, Biodiesel, and Wood Biomass Fuels

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 82.29A.135</a> | Exemptions – Property used to manufacture alcohol, biodiesel, or wood biomass fuel. |
| <a href="#">RCW 84.36.635</a>  | Property used for the manufacture of alcohol fuel or biodiesel fuel.                |
| <a href="#">RCW 84.36.640</a>  | Property used for the manufacture of wood biomass fuel.                             |

#### 5.4.3 Other Exemptions – Multi Unit Dwellings

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 84.14.005</a> | Findings.  |
| <a href="#">RCW 84.14.007</a> | Purpose.   |
| <a href="#">RCW 84.14.010</a> | Definitions.   |
| <a href="#">RCW 84.14.020</a> | Exemption – Duration – Valuation – Exceptions.   |
| <a href="#">RCW 84.14.030</a> | Application – Requirements   |
| <a href="#">RCW 84.14.040</a> | Designation of residential targeted area – Criteria – Local designation – Hearing – Standards, guidelines.   |
| <a href="#">RCW 84.14.050</a> | Application – Procedures.  |
| <a href="#">RCW 84.14.060</a> | Approval – Required findings.  |
| <a href="#">RCW 84.14.070</a> | Processing – Approval – Denial – Appeal.   |
| <a href="#">RCW 84.14.080</a> | Fees.  |
| <a href="#">RCW 84.14.090</a> | Filing requirements upon completion – Owner, city – Determination by city – Notice of intention of city not to file – Extension of deadline – Appeal.                  |
| <a href="#">RCW 84.14.100</a> | Report – Filing.   |
| <a href="#">RCW 84.14.110</a> | Cancellation of exemption – Notice by owner of change in use – Additional tax – Penalty – Interest – Lien – Notice of cancellation – Appeal – Correction of tax rolls. |

#### 5.4.4 Other Exemptions – Improvements for Water Quality

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.36.255</a> | Improvements to benefit fish and wildlife habitat, water quality, and water quantity – Cooperative assistance to landowners – Certification of best management practice – Limitation – Landowner claim and certification. |
| <a href="#">RCW 89.08.440</a> | Best management practices for fish and wildlife habitat, water quality, and water quantity property tax exemption – List – Forms – Certification of claims.   |
| <a href="#">RCW 84.36.255</a> | Improvements to benefit fish and wildlife habitat, water quality, and water quantity – Cooperative assistance to landowners – Certification of best management practice – Limitation – Landowner claim and certification. |

#### 5.4.5 Other Exemptions – Parcels Valued at Less Than \$500

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.36.015</a> | Property valued at less than five hundred dollars – Exceptions. |
|-------------------------------|---|

#### 5.4.6 Other Exemptions – Personal Property Exemptions

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 84.36.070</a>  | Intangible personal property – Appraisal.  |
| <a href="#">RCW 84.36.110</a>  | Household goods and personal effects – Fifteen thousand dollars actual value to head of family.                    |
| <a href="#">RCW 84.36.120</a>  | Household goods and personal effects – Definitions.  |
| <a href="#">RCW 84.36.240</a>  | Soil and water conservation districts, personal property.  |
| <a href="#">RCW 84.36.300</a>  | Stocks of merchandise, goods, wares or material – Aircraft parts, etc. – When eligible for exemption.              |
| <a href="#">RCW 84.36.310</a>  | Stocks of merchandise, goods, wares or material – Aircraft parts, etc. – Filing requirements.                      |
| <a href="#">RCW 84.36.320</a>  | Stocks of merchandise, goods, wares or material – Inspection of books and records.                                 |
| <a href="#">RCW 84.36.477</a>  | Business inventories.  |
| <a href="#">RCW 84.36.510</a>  | Mobile homes in dealer's inventory.  |
| <a href="#">RCW 84.36.595</a>  | Motor vehicles, travel trailers, and campers.  |
| <a href="#">RCW 84.36.600</a>  | Computer software.   |
| <a href="#">RCW 84.36.630</a>  | Farming machinery and equipment.   |
| <a href="#">RCW 84.36.645</a>  | Semiconductor materials. ( <i>Contingent effective date; contingent expiration date.</i> )                         |
| <a href="#">RCW 84.40.405</a>  | Rules for agricultural products and business inventories.  |
| <a href="#">WAC 458-16-115</a> | Personal property exemptions for household goods, furnishings, and personal effects, and for the head of a family. |

#### 5.4.7 Historic Property

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 84.26.010</a> | Legislative findings.   |
| <a href="#">RCW 84.26.020</a> | Definitions.  |
| <a href="#">RCW 84.26.030</a> | Special valuation criteria.   |
| <a href="#">RCW 84.26.040</a> | Application -- Fees.  |
| <a href="#">RCW 84.26.050</a> | Referral of application to local review board – Agreement – Approval or denial.                 |
| <a href="#">RCW 84.26.060</a> | Notice to assessor of approval – Certification and filing – Notation of special valuation.      |
| <a href="#">RCW 84.26.070</a> | Valuation.  |
| <a href="#">RCW 84.26.080</a> | Duration of special valuation – Notice of disqualification.                                     |
| <a href="#">RCW 84.26.090</a> | Disqualification for valuation – Additional tax – Lien – Exceptions from additional tax.        |
| <a href="#">RCW 84.26.100</a> | Payment of additional tax – Distribution.   |
| <a href="#">RCW 84.26.110</a> | Special valuation – Request for assistance from state historic preservation officer authorized. |
| <a href="#">RCW 84.26.120</a> | Rules.  |

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.26.130</a>  | Appeals from decisions on applications.       |
| <a href="#">WAC 458-15-005</a> | Purpose.                                      |
| <a href="#">WAC 458-15-010</a> | Authority.                                    |
| <a href="#">WAC 458-15-015</a> | Definitions.                                  |
| <a href="#">WAC 458-15-020</a> | Application.                                  |
| <a href="#">WAC 458-15-030</a> | Multiple applications.                        |
| <a href="#">WAC 458-15-040</a> | Costs and fees.                               |
| <a href="#">WAC 458-15-050</a> | Qualifications.                               |
| <a href="#">WAC 458-15-060</a> | Processing of the agreement.                  |
| <a href="#">WAC 458-15-070</a> | Disqualification or removal.                  |
| <a href="#">WAC 458-15-080</a> | Disqualification or removal – Effective date. |
| <a href="#">WAC 458-15-090</a> | Additional tax.                               |
| <a href="#">WAC 458-15-100</a> | Appeals                                       |
| <a href="#">WAC 458-15-110</a> | Exemption of portion of historic property.    |
| <a href="#">WAC 458-15-120</a> | Revaluation and new construction.             |

#### 5.4.8 Miscellaneous Exemptions

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 82.48.110</a> | Aircraft not to be subject to ad valorem tax – Exceptions.  |
| <a href="#">RCW 84.09.040</a> | Penalty for nonperformance of duty by county officers.  |
| <a href="#">RCW 84.36.079</a> | Rights, title, interest, and materials of certain vessels under construction.   |
| <a href="#">RCW 84.36.080</a> | Certain ships and vessels.  |
| <a href="#">RCW 84.36.090</a> | Exemption for other ships and vessels.  |
| <a href="#">RCW 84.36.100</a> | Size of vessel immaterial.  |
| <a href="#">RCW 84.36.105</a> | Cargo containers used in ocean commerce.  |
| <a href="#">RCW 84.36.130</a> | Airport property in this state for smaller airports belonging to municipalities of adjoining states.                      |
| <a href="#">RCW 84.36.135</a> | Real and personal property of housing finance commission.   |
| <a href="#">RCW 84.36.210</a> | Public right of way easements.  |
| <a href="#">RCW 84.36.230</a> | Interstate bridges – Reciprocity.   |
| <a href="#">RCW 84.36.301</a> | Legislative finding and declaration for RCW 84.36.300.  |
| <a href="#">RCW 84.36.451</a> | Right to occupy or use certain public property, including leasehold interests.  |
| <a href="#">RCW 84.36.470</a> | Agricultural Products – Exemption.  |
| <a href="#">RCW 84.36.487</a> | Air pollution control equipment in thermal electric generation facilities – Records – Payments on cessation of operation. |

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|                               |  |
|-------------------------------|--|
| <a href="#">RCW 84.36.500</a> | Conservation futures on agricultural land.   |
| <a href="#">RCW 84.36.580</a> | Property used to reduce field burning. ( <i>Expires January 1, 2007.</i> )   |
| <a href="#">RCW 84.36.590</a> | Property used in connection with privatization contract at Hanford reservation.  |
| <a href="#">RCW 84.36.595</a> | Motor vehicles, travel trailers, and campers.  |
| <a href="#">RCW 84.36.605</a> | Sales/leasebacks by regional transit authorities.  |
| <a href="#">RCW 84.36.655</a> | Property related to the manufacture of superefficient airplanes. ( <i>Contingent effective date; expires July 1, 2024.</i> ) |

## CHAPTER 6 – Taxing Districts

### 6.1 Taxing Districts

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 36.35.290</a>  | Easements – Electric utility recorded interest   |
| <a href="#">RCW 84.04.120</a>  | "Taxing district".   |
| <a href="#">RCW 84.08.140</a>  | Appeals from levy of taxing district to department of revenue.   |
| <a href="#">RCW 84.09.030</a>  | Taxing district boundaries – Establishment.  |
| <a href="#">RCW 84.09.035</a>  | Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Date effective. |
| <a href="#">RCW 84.09.037</a>  | School district boundary changes.  |
| <a href="#">RCW 84.40.090</a>  | Taxing districts to be designated – Separate assessments.  |
| <a href="#">RCW 84.40.160</a>  | Manner of listing real estate – Maps.  |
| <a href="#">RCW 84.40.170</a>  | Plat of irregular subdivided tracts – Notice to owner – Surveys – Costs.   |
| <a href="#">RCW 84.52.025</a>  | Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.  |
| <a href="#">WAC 458-12-140</a> | Taxing district boundaries -- Designation of tax code area.  |
| <a href="#">WAC 458-50-130</a> | Taxing district boundary changes – Estoppel.   |

### Other References

**Special Notice**      [Property Tax Special Notice - 2008 Legislation Updates](#)

### 6.2 Plats

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 36.18.010</a> | Auditor's fees.   |
| <a href="#">RCW 36.80.050</a> | Highway plat book.  |
| <a href="#">RCW 58.08.010</a> | Town plat to be recorded – Requisites.  |
| <a href="#">RCW 58.08.015</a> | Effect of donation marked on plat.  |
| <a href="#">RCW 58.08.020</a> | Additions.  |
| <a href="#">RCW 58.08.030</a> | Plats to be acknowledged – Certificate that taxes and assessments are paid.             |
| <a href="#">RCW 58.08.035</a> | Platted streets, public highways – Lack of compliance, penalty.                         |
| <a href="#">RCW 58.08.050</a> | Official plat – Platted streets as public highways.                                     |
| <a href="#">RCW 58.17.070</a> | Preliminary plat of subdivisions and dedications – Submission for approval – Procedure. |
| <a href="#">RCW 58.17.080</a> | Filing of preliminary plat – Notice.  |
| <a href="#">RCW 58.17.090</a> | Notice of public hearing.   |
| <a href="#">RCW 58.17.092</a> | Public notice – Identification of affected property.                                    |

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 58.17.095</a> | Ordinance may authorize administrative review of preliminary plat without public hearing.   |
| <a href="#">RCW 58.17.100</a> | Review of preliminary plats by planning commission or agency – Recommendation – Change by legislative body – Procedure – Approval.  |
| <a href="#">RCW 58.17.110</a> | Approval or disapproval of subdivision and dedication – Factors to be considered – Conditions for approval – Finding – Release from damages.                                  |
| <a href="#">RCW 58.17.120</a> | Disapproval due to flood, inundation or swamp conditions – Improvements – Approval conditions.  |
| <a href="#">RCW 58.17.130</a> | Bond in lieu of actual construction of improvements prior to approval of final plat – Bond or security to assure successful operation of improvements.                        |
| <a href="#">RCW 58.17.140</a> | Time limitation for approval or disapproval of plats – Extensions.  |
| <a href="#">RCW 58.17.150</a> | Recommendations of certain agencies to accompany plats submitted for final approval.  |
| <a href="#">RCW 58.17.155</a> | Short subdivision adjacent to state highway – Notice to department of transportation.   |
| <a href="#">RCW 58.17.160</a> | Requirements for each plat or replat filed for record.  |
| <a href="#">RCW 58.17.165</a> | Certificate giving description and statement of owners must accompany final plat – Dedication, certificate requirements if plat contains – Waiver.                            |
| <a href="#">RCW 58.17.170</a> | Written approval of subdivision – Original of final plat to be filed – Copies.  |
| <a href="#">RCW 58.17.180</a> | Review of decision.   |
| <a href="#">RCW 58.17.190</a> | Approval of plat required before filing – Procedure when unapproved plat filed.   |
| <a href="#">RCW 58.17.195</a> | Approval of plat or short plat – Written finding of conformity with applicable land use controls.   |
| <a href="#">RCW 58.17.200</a> | Injunctive action to restrain subdivision, sale, transfer of land where final plat not filed.   |
| <a href="#">RCW 58.17.205</a> | Agreements to transfer land conditioned on final plat approval – Authorized.  |
| <a href="#">RCW 58.17.210</a> | Building, septic tank or other development permits not to be issued for land divided in violation of chapter or regulations – Exceptions – Damages – Rescission by purchaser. |
| <a href="#">RCW 58.17.212</a> | Vacation of subdivision – Procedure.  |
| <a href="#">RCW 58.17.215</a> | Alteration of subdivision – Procedure.  |
| <a href="#">RCW 58.17.225</a> | Easement over public open space – May be exempt from RCW <a href="#">58.17.215</a> – Hearing – Notice.  |
| <a href="#">RCW 58.18.010</a> | Assessor's plat – Requisites, filing, index, etc. – When official plat.   |
| <a href="#">RCW 65.04.030</a> | Instruments to be recorded or filed.  |
| <a href="#">RCW 65.04.050</a> | Index of instruments, how made and kept – Recording of plat names.  |

### 6.3 Surveys

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 58.09.020</a> | Definitions.   |
| <a href="#">RCW 58.09.030</a> | Compliance with chapter required.  |
| <a href="#">RCW 58.09.040</a> | Records of survey – Contents – Filing – Replacing corner, filing record. |

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 58.09.050</a> | Records of survey – Processing – Requirements.               |
| <a href="#">RCW 58.09.060</a> | Records of survey, contents – Record of corner, information. |
| <a href="#">RCW 58.09.080</a> | Certificates – Required – Forms.                             |
| <a href="#">RCW 58.09.090</a> | When record of survey not required.                          |
| <a href="#">RCW 58.17.250</a> | Survey of subdivision and preparation of plat.               |
| <a href="#">RCW 58.17.255</a> | Survey discrepancy – Disclosure.                             |

## 6.4 Segregations

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 58.17.020</a>  | Definitions.  |
| <a href="#">RCW 84.04.090</a>  | "Real property".  |
| <a href="#">RCW 84.04.120</a>  | "Taxing district".  |
| <a href="#">RCW 84.04.130</a>  | "Tract", "lot", etc.  |
| <a href="#">RCW 84.40.042</a>  | Valuation and assessment of divided or combined property.   |
| <a href="#">RCW 84.40.230</a>  | Contract to purchase public land.   |
| <a href="#">RCW 84.40.240</a>  | Annual list of lands sold or contracted to be sold to be furnished assessor.  |
| <a href="#">RCW 84.40.315</a>  | Federal agencies and property taxable when federal law permits.   |
| <a href="#">RCW 84.56.340</a>  | Payment on part of parcel or tract or on undivided interest or fractional interest – Division – Certification – Appeal.   |
| <a href="#">RCW 84.60.050</a>  | Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use -- Effect.  |
| <a href="#">RCW 84.60.070</a>  | Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use – Segregation of taxes if only part of parcel required. |
| <a href="#">WAC 458-07-035</a> | Listing of property – Subdivisions and segregation of interests.  |

## CHAPTER 7 – Levies

### 7.1 Levy of Taxes

#### [State Constitution, Art. VII, Sections 1 and 2](#)

- [RCW 28A.315.305](#) School district organizational changes – Corporate existence – Payment of bonded indebtedness – Levy authority – Levy requirements for dissolved or annexed financially insolvent school districts.
- [RCW 28A.323.010](#) Joint school districts – Defined – Designation.
- [RCW 28A.323.040](#) Joint school districts – Administration – County to which joint school district considered as belonging.
- [RCW 28A.323.060](#) Joint school districts – Directors – Vacancies.
- [RCW 28A.323.080](#) Joint school districts – Assessed valuation – Certification.
- [RCW 28A.323.090](#) Joint school districts – Levy of tax.
- [RCW 28A.323.100](#) Joint school districts – Levy of tax – Remittance to district treasurer.
- [RCW 36.21.100](#) Annual report to department of revenue on property tax levies and related matters.
- [RCW 39.67.010](#) Agreements contingent on property tax levy – Authorized.
- [RCW 39.67.020](#) Transfer of funds between taxing districts.
- [RCW 53.36.100](#) Levy for industrial development district purposes – Notice – Petition - Election
- [RCW 53.36.160](#) Multiyear levy periods – Requirements.
- [RCW 73.08.080](#) Tax levy authorized. [Veterans Assistance Fund.]
- [RCW 84.08.140](#) Appeals from levy of taxing district to department of revenue.
- [RCW 84.09.030](#) Taxing district boundaries – Establishment.
- [RCW 84.41.050](#) Application — Procedures.
- [RCW 84.48.110](#) Transcript of proceedings to county assessors – Delinquent tax for certain preceding years included.
- [RCW 84.52.010](#) Taxes levied or voted in specific amounts -- Effect of constitutional and statutory limitations.
- [RCW 84.52.018](#) Calculation of tax levy rates when the assessment of highly valued property is in dispute.
- [RCW 84.52.020](#) City and district budgets to be filed with county legislative authority.
- [RCW 84.52.025](#) Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.
- [RCW 84.52.030](#) Time of levy.
- [RCW 84.52.040](#) Levies to be made on assessed valuation.
- [RCW 84.52.043](#) Limitations upon regular property tax levies.

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| <a href="#">RCW 84.52.044</a>  | Limitations upon regular property tax levies — Participating fire protection jurisdictions.   |
| <a href="#">RCW 84.52.050</a>  | Limitation of levies.   |
| <a href="#">RCW 84.52.052</a>  | Excess levies authorized — When — Procedure.  |
| <a href="#">RCW 84.52.053</a>  | Levies by school districts authorized — When -- Procedure.  |
| <a href="#">RCW 84.52.0531</a> | Levies by school districts — Maximum dollar amount for maintenance and operation support — Restrictions — Maximum levy percentage — Levy reduction funds — Rules. |
| <a href="#">RCW 84.52.054</a>  | Excess levies — Ballot contents — Eventual dollar rate on tax rolls.  |
| <a href="#">RCW 84.52.056</a>  | Excess levies for capital purposes authorized.  |
| <a href="#">RCW 84.52.063</a>  | Rural library district levies.  |
| <a href="#">RCW 84.52.065</a>  | State levy for support of common schools.   |
| <a href="#">RCW 84.52.067</a>  | State levy for support of common schools — Disposition of funds.  |
| <a href="#">RCW 84.52.069</a>  | Emergency medical care and service levies   |
| <a href="#">RCW 84.52.070</a>  | Certification of levies to assessor.  |
| <a href="#">RCW 84.52.080</a>  | Extension of taxes on rolls — Form of certificate — Delivery to treasurer.  |
| <a href="#">RCW 84.52.085</a>  | Property tax errors.  |
| <a href="#">RCW 84.52.105</a>  | Affordable housing levies authorized — Declaration of emergency and plan required.  |
| <a href="#">RCW 84.52.120</a>  | Metropolitan park districts — Protection of levy from prorationing — Ballot proposition.  |
| <a href="#">RCW 84.52.125</a>  | Fire protection districts — Protection from levy prorationing.  |
| <a href="#">RCW 84.52.130</a>  | Fire protection district excess levies.   |
| <a href="#">RCW 84.52.135</a>  | County levy for criminal justice purposes.  |
| <a href="#">RCW 84.52.700</a>  | County airport district levy authorized.  |
| <a href="#">RCW 84.52.703</a>  | Mosquito control district levies authorized.  |
| <a href="#">RCW 84.52.706</a>  | Rural county library district levy authorized.  |
| <a href="#">RCW 84.52.709</a>  | Intercounty rural library district levy authorized.   |
| <a href="#">RCW 84.52.712</a>  | Reduction of city levy if part of library district.   |
| <a href="#">RCW 84.52.713</a>  | Island library district levy authorized.  |
| <a href="#">RCW 84.52.718</a>  | Levy by receiver of disincorporated city authorized.  |
| <a href="#">RCW 84.52.719</a>  | Second class city levies.   |
| <a href="#">RCW 84.52.721</a>  | Unclassified city sewer fund levy authorized.   |
| <a href="#">RCW 84.52.724</a>  | City accident fund levy authorized.   |
| <a href="#">RCW 84.52.727</a>  | City emergency fund levy authorized.  |
| <a href="#">RCW 84.52.730</a>  | City lowlands and waterway projects levy authorized.  |
| <a href="#">RCW 84.52.733</a>  | Metropolitan municipal corporation levy authorized.   |

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| <a href="#">RCW 84.52.736</a> | Metropolitan park district levy authorized.   |
| <a href="#">RCW 84.52.739</a> | Code city accident fund levy authorized.  |
| <a href="#">RCW 84.52.742</a> | County lands assessment fund levy authorized.   |
| <a href="#">RCW 84.52.745</a> | General county levy authorized.   |
| <a href="#">RCW 84.52.749</a> | County rail district tax levies authorized.   |
| <a href="#">RCW 84.52.750</a> | Solid waste disposal district – Excess levies authorized.   |
| <a href="#">RCW 84.52.751</a> | County hospital maintenance levy authorized.  |
| <a href="#">RCW 84.52.754</a> | Park and recreation service area levies authorized.   |
| <a href="#">RCW 84.52.757</a> | Park and recreation district levies authorized.   |
| <a href="#">RCW 84.52.760</a> | County road fund levy authorized.   |
| <a href="#">RCW 84.52.761</a> | Road and bridge service district levies authorized.   |
| <a href="#">RCW 84.52.763</a> | City firemen's pension fund levy authorized.  |
| <a href="#">RCW 84.52.769</a> | Reduction of city levy if part of fire protection district.   |
| <a href="#">RCW 84.52.772</a> | Fire protection district levies authorized.   |
| <a href="#">RCW 84.52.775</a> | Port district levies authorized.  |
| <a href="#">RCW 84.52.778</a> | Public utility district levy authorized.  |
| <a href="#">RCW 84.52.784</a> | Water-sewer district levies authorized.   |
| <a href="#">RCW 84.52.786</a> | Cultural arts, stadium and convention district tax levies authorized.   |
| <a href="#">RCW 84.52.787</a> | Cemetery district levy authorized.  |
| <a href="#">RCW 84.52.790</a> | Public hospital district levy authorized.   |
| <a href="#">RCW 84.52.793</a> | Air pollution control agency levy authorized.   |
| <a href="#">RCW 84.52.796</a> | Mental retardation and developmental disability services levy authorized.   |
| <a href="#">RCW 84.52.799</a> | Veteran's relief fund levy authorized.  |
| <a href="#">RCW 84.52.802</a> | Acquisition of open space, etc., land or rights to future development by counties, cities, metropolitan municipal corporations or nonprofit nature conservancy corporation or association – Property tax levy authorized. |
| <a href="#">RCW 84.52.808</a> | River improvement fund levy authorized.   |
| <a href="#">RCW 84.52.811</a> | Intercounty river control agreement levy authorized.  |
| <a href="#">RCW 84.52.814</a> | Flood control zone district levy authorized.  |
| <a href="#">RCW 84.52.817</a> | Irrigation and rehabilitation district special assessment authorized.   |
| <a href="#">RCW 84.52.820</a> | Reclamation district levy authorized.   |
| <a href="#">RCW 84.52.823</a> | Levy for tax refund funds.  |
| <a href="#">RCW 84.55.045</a> | Applicability of chapter to levy by port district for industrial development district purposes.   |

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| <a href="#">RCW 84.56.010</a>  | Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.           |
| <a href="#">RCW 84.56.022</a>  | Tax statement to show voter-approved levies.  |
| <a href="#">RCW 84.56.430</a>  | Relisting and relevy of tax adjudged void.  |
| <a href="#">RCW 84.68.040</a>  | Levy for tax refund fund.   |
| <a href="#">RCW 84.69.020</a>  | Grounds for refunds – Determination – Payment – Report.   |
| <a href="#">WAC 458-19-005</a> | Definitions.  |
| <a href="#">WAC 458-19-010</a> | Levy limit and levy rate calculations.  |
| <a href="#">WAC 458-19-020</a> | Levy limit – Method of calculation.   |
| <a href="#">WAC 458-19-025</a> | Restoration of regular levy.  |
| <a href="#">WAC 458-19-030</a> | Levy limit – Consolidation of districts.  |
| <a href="#">WAC 458-19-035</a> | Levy limit – Annexation.  |
| <a href="#">WAC 458-19-040</a> | Levy limit – Newly formed taxing district.  |
| <a href="#">WAC 458-19-045</a> | Levy limit – Removal of limit (lid lift).   |
| <a href="#">WAC 458-19-050</a> | Port district levies.   |
| <a href="#">WAC 458-19-055</a> | Levy limit – Proration of earmarked funds.  |
| <a href="#">WAC 458-19-060</a> | Emergency medical service levy.   |
| <a href="#">WAC 458-19-065</a> | Levy limit – Protection of future levy capacity.  |
| <a href="#">WAC 458-19-070</a> | Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded. |
| <a href="#">WAC 458-19-075</a> | Constitutional one percent levy limit calculation.  |
| <a href="#">WAC 458-19-080</a> | City annexed by fire protection and/or library districts.   |
| <a href="#">WAC 458-19-085</a> | Refunds – Procedures – Applicable limits.   |
| <a href="#">WAC 458-19-550</a> | State levy – Apportionment between counties.  |

### Other References

|                                   |  |
|-----------------------------------|--|
| <a href="#">AGO 1965 No. 65</a>   | Taxation – Property – Valuation – "True and fair value."   |
| <a href="#">AGLO 1975, No. 12</a> | Districts – Schools – Elections – Ballot titles.   |
| <a href="#">AGLO 1976, No. 70</a> | Taxation – Real property – Counties – Deadline for annual property tax levies.   |
| <a href="#">AGO 1977, No. 7</a>   | Taxation – Property – Pensions – Retirement – Police – Firemen – LEOFF – Property taxes for firemen's pension fund.                          |
| <a href="#">AGO 1977, No. 9</a>   | Taxation – Property – Cities and towns – Local improvements – Applicability of statutory tax limitation to certain municipal property taxes. |
| <a href="#">AGLO 1978, No. 29</a> | Districts – Port – Taxation – Restrictions upon property taxation by newly formed port district.   |
| <a href="#">AGO 1981, No. 11</a>  | Districts – Port – Taxation – Budget – Timing of certain port district property tax levies.  |

**Special Notices**

[2008 Legislation Updates - Levy Lid Lift, Establishing Taxing District Boundaries, Beach Management Districts, Binding Site Plans \(Issued August 27, 2008\)](#)

[2010 Legislation Updates \(Issued June 30, 2010\)](#)

[2009 Legislation Updates - Levies & Collection Issues \(Issued July 23, 2009\)](#)

[Taxing District Levy Certification \(Issued July 15, 2008\)](#)

**Court Cases**

Alaska Land Company, Inc. v. King County, (1969) 77 W2d 247, 461 P2d 339.

Dept. of Revenue v. Hoppe, (1973) 82 W2d 549, 512 P2d 1094.

Hoppe v. King County, (1980) 95 W2d 332, 622 P2d 845.

Sator v. Dept. of Revenue, (1977) 89 W2d 338, 572 P2d 1094.

**7.2 Limitations**

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|--------------------------------|--|
| <a href="#">RCW 84.55.005</a>  | Definitions. (Effective if unconstitutionality of Initiative Measure No. 747 is affirmed by pending appeal.)   |
| <a href="#">RCW 84.55.010</a>  | Limitations prescribed.  |
| <a href="#">RCW 84.55.0101</a> | Limit factor – Authorization for taxing district to use one hundred one percent or less – Ordinance or resolution.   |
| <a href="#">RCW 84.55.012</a>  | Reduction of property tax levy – Setting amount of future levies.  |
| <a href="#">RCW 84.55.0121</a> | Reduction of property tax levy for collection in 1998.   |
| <a href="#">RCW 84.55.015</a>  | Restoration of regular levy.   |
| <a href="#">RCW 84.55.020</a>  | Limitation upon first levy for district created from consolidation.  |
| <a href="#">RCW 84.55.030</a>  | Limitation upon first levy following annexation.   |
| <a href="#">RCW 84.55.035</a>  | Inapplicability of limitation to newly-formed taxing district created other than by consolidation or annexation.   |
| <a href="#">RCW 84.55.040</a>  | Increase in statutory dollar rate limitation.  |
| <a href="#">RCW 84.55.045</a>  | Applicability of chapter to levy by port district for industrial development district purposes.  |
| <a href="#">RCW 84.55.050</a>  | Election to authorize increase in regular property tax levy – Limited propositions – Procedure.  |
| <a href="#">RCW 84.55.060</a>  | Rate rules – Educational program – Other necessary action.   |
| <a href="#">RCW 84.55.070</a>  | Inapplicability of chapter to levies for certain purposes.   |
| <a href="#">RCW 84.55.080</a>  | Adjustment to tax limitation.  |
| <a href="#">RCW 84.55.092</a>  | Protection of future levy capacity.  |
| <a href="#">RCW 84.55.100</a>  | Determination of limitations.  |
| <a href="#">RCW 84.55.110</a>  | Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Calculation of taxes due. |
| <a href="#">RCW 84.55.120</a>  | Public hearing – Taxing district's revenue sources – Adoption of tax increase by ordinance   |

or resolution.

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| <a href="#">WAC 458-19-005</a> | Definitions.  |
| <a href="#">WAC 458-19-010</a> | Levy limit and levy rate calculations.  |
| <a href="#">WAC 458-19-020</a> | Levy limit – Method of calculation.   |
| <a href="#">WAC 458-19-025</a> | Restoration of regular levy.  |
| <a href="#">WAC 458-19-030</a> | Levy limit – Consolidation of districts.  |
| <a href="#">WAC 458-19-035</a> | Levy limit – Annexation.  |
| <a href="#">WAC 458-19-040</a> | Levy limit – Newly formed taxing district.  |
| <a href="#">WAC 458-19-045</a> | Levy limit – Removal of limit (lid lift).   |
| <a href="#">WAC 458-19-050</a> | Port district levies.   |
| <a href="#">WAC 458-19-055</a> | Levy limit – Proration of earmarked funds.  |
| <a href="#">WAC 458-19-060</a> | Emergency medical service levy.   |
| <a href="#">WAC 458-19-065</a> | Levy limit – Protection of future levy capacity.  |
| <a href="#">WAC 458-19-070</a> | Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded. |
| <a href="#">WAC 458-19-075</a> | Constitutional one percent limit calculation.   |
| <a href="#">WAC 458-19-080</a> | City annexed by fire protection and/or library districts.   |
| <a href="#">WAC 458-19-085</a> | Refunds – Procedures – Applicable limits.   |

### Other References

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| <a href="#">AGLO 1975, No. 86</a>                    | Taxation – Property – Port districts – Computation of port district property tax under 106% statutory limitation.  |
| <a href="#">AGLO 1976, No. 6</a>                     | Taxation – Property – Expiration of 106% limitation upon regular property taxes.   |
| <a href="#">AGO 1977, No. 9</a>                      | Taxation – Property – Cities and towns – Local improvements – Applicability of statutory tax limitation to certain municipal property taxes.                                 |
| <a href="#">AGLO 1977, No. 9</a>                     | Districts – Ports – Elections – Bonds – Taxation – Real property – Passage or failure of proposition.  |
| <a href="#">AGLO 1978, No. 29</a>                    | Districts – Port – Taxation – Restrictions upon property taxation by newly formed port district.   |
| <a href="#">AGO 1978, No. 29</a>                     | Taxation – Property – Elections – Extent of voter approval required to exceed 106% limitation.   |
| <a href="#">AGO 2006, No. 9</a>                      | Fire Protection Districts – Cities & Towns – Annexation – Taxation – Effect on fire protection district's taxing authority of annexing part of the district into a code city |
| <a href="#">State Constitution, Art. VII, Sec. 2</a> | Limitation on Levies   |

### Special Notices

[2008 Legislation Updates - Levy Lid Lifts, Establishing Taxing District Boundaries, Beach Management Districts, binding Site Plans \(Issued August 27, 2008\)](#)  
[Determining The Levy Limit Factor For Property Tax Increases \(Issued April 22, 2009\)](#)

### 7.3 Withdrawal or Reannexations of Areas

- [RCW 27.12.355](#) Rural county library district, island library district, or intercounty rural library district – Withdrawal or reannexation of areas.
- [RCW 27.12.470](#) Rural partial-county library districts.
- [RCW 35.61.360](#) Withdrawal or reannexation of areas. (Metropolitan park district.)
- [RCW 52.04.056](#) Withdrawal or reannexation of areas. (Fire protection district.)
- [RCW 52.04.141](#) Annexation of contiguous territory not in same county.
- [RCW 52.04.161](#) Newly incorporated city or town deemed annexed by district – Withdrawal.
- [RCW 70.44.235](#) Withdrawal or reannexation of areas. (Public hospital district.)
- [RCW 84.55.110](#) Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district – Calculation of taxes due.

### 7.4 Public Hearings – Increasing Revenues

- [RCW 84.55.120](#) Public hearing – Taxing district's revenue sources – Adoption of tax increase by ordinance or resolution.

#### Other References

- Special Notice** [Taxing District Levy Certification \(Issued July 15, 2008\)](#)

## CHAPTER 8 – Property Tax Annual Ratio Study

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 84.12.350</a>  | Apportionment of value by department of revenue.   |
| <a href="#">RCW 84.16.110</a>  | Apportionment of value to counties by department of revenue.   |
| <a href="#">RCW 84.40.185</a>  | Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.  |
| <a href="#">RCW 84.48.075</a>  | County indicated ratio – Determination by department – Submission of preliminary ratio to assessor – Rules – Use classes – Review of preliminary ratio – Certification – Examination of assessment procedures – Adjustment of ratio. |
| <a href="#">RCW 84.48.080</a>  | Equalization of assessments – Taxes for state purposes – Procedure – Levy and apportionment – Hypothetical levy for establishing consolidated levy – Rules – Record.   |
| <a href="#">RCW 84.52.065</a>  | State levy for support of common schools.  |
| <a href="#">WAC 458-53-010</a> | Declaration of purpose.  |
| <a href="#">WAC 458-53-020</a> | Definitions.   |
| <a href="#">WAC 458-53-030</a> | Stratification of assessment rolls – Real property.  |
| <a href="#">WAC 458-53-050</a> | Land use stratification, sales summary and abstract report.  |
| <a href="#">WAC 458-53-070</a> | Real property sales studies.   |
| <a href="#">WAC 458-53-080</a> | Real property sales sample selection.  |
| <a href="#">WAC 458-53-095</a> | Property values used in the ratio study.   |
| <a href="#">WAC 458-53-100</a> | County generated sales studies.  |
| <a href="#">WAC 458-53-105</a> | Review procedures for county studies.  |
| <a href="#">WAC 458-53-130</a> | Real property appraisal studies.   |
| <a href="#">WAC 458-53-135</a> | Indicated real property ratio – Computation.   |
| <a href="#">WAC 458-53-140</a> | Personal property ratio study.   |
| <a href="#">WAC 458-53-160</a> | Indicated personal property ratio – Computation.   |
| <a href="#">WAC 458-53-200</a> | Certification of county preliminary and indicated ratios – Review.   |
| <a href="#">WAC 458-53-210</a> | Appeals.   |

## CHAPTER 9 – Assessment Roll/Tax Roll

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 36.21.080</a> | New construction building permits – When property placed on assessment rolls.  |
| <a href="#">RCW 84.34.090</a> | Extension of additional tax and penalties on tax roll – Lien.  |
| <a href="#">RCW 84.34.100</a> | Payment of additional tax, penalties, and/or interest.   |
| <a href="#">RCW 84.40.020</a> | Assessment date – Average inventory may be used – Public inspection of listing, documents, and records.  |
| <a href="#">RCW 84.40.040</a> | Time and manner of listing.  |
| <a href="#">RCW 84.40.090</a> | Taxing districts to be designated – Separate assessments.  |
| <a href="#">RCW 84.40.160</a> | Manner of listing real estate – Maps.  |
| <a href="#">RCW 84.40.320</a> | Detail and assessment lists to board of equalization.  |
| <a href="#">RCW 84.48.010</a> | County board of equalization – Formation – Per diem – Meetings – Duties – Records – Correction of rolls – Extending taxes – Change in valuation, release or commutation of taxes by county legislative authority prohibited. |
| <a href="#">RCW 84.48.034</a> | County board of equalization – Duration of order.  |
| <a href="#">RCW 84.48.050</a> | Abstract of rolls to state auditor – State action if assessor does not transmit, when.   |
| <a href="#">RCW 84.48.080</a> | Equalization of assessments – Taxes for state purposes – Procedure – Levy and apportionment – Hypothetical levy for establishing consolidated levy – Rules – Record.   |
| <a href="#">RCW 84.48.120</a> | Extension of state taxes.  |
| <a href="#">RCW 84.48.130</a> | Certification of assessed valuation to taxing districts.   |
| <a href="#">RCW 84.52.080</a> | Extension of taxes on rolls – Form of certificate – Delivery to treasurer.   |
| <a href="#">RCW 84.56.010</a> | Establishment of tax rolls by treasurer – Public record – Tax roll account – Authority to receive, collect taxes.  |
| <a href="#">RCW 84.56.020</a> | Taxes collected by treasurer – Dates of delinquency – Tax statement notice concerning payment by check – Interest – Penalties.   |
| <a href="#">RCW 84.56.022</a> | Tax statement to show voter-approved levies.   |
| <a href="#">RCW 84.56.025</a> | Waiver of interest and penalties – Circumstances – Provision of death certificate and affidavit for certain waivers.   |
| <a href="#">RCW 84.56.050</a> | Treasurer's duties on receiving rolls – Notice of taxes due.   |
| <a href="#">RCW 84.56.120</a> | Removal of property from county or state after assessment without paying tax.  |
| <a href="#">RCW 84.56.280</a> | Settlement with state for state taxes – Penalty.   |
| <a href="#">RCW 84.56.290</a> | Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.   |

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| <a href="#">RCW 84.56.300</a>  | Annual report of collections to county auditor.   |
| <a href="#">WAC 458-07-030</a> | True and fair value – Defined – Criteria – Highest and best use – Data from property owner. |
| <a href="#">WAC 458-12-115</a> | Personalty – Taxable situs – In general.  |
| <a href="#">WAC 458-14-025</a> | Assessment roll corrections not requiring board action.                                     |
| <a href="#">WAC 458-14-026</a> | Assessment roll corrections agreed to by taxpayer   |
| <a href="#">WAC 458-30-280</a> | Notice to withdraw from classification.   |
| <a href="#">WAC 458-30-320</a> | Assessment and tax rolls.   |

### Assessment Roll – Public Utilities

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 84.12.350</a>  | Apportionment of value by department of revenue.  |
| <a href="#">RCW 84.12.360</a>  | Basis of apportionment.   |
| <a href="#">RCW 84.12.370</a>  | Certification to county assessor – Entry upon tax rolls.                                      |
| <a href="#">RCW 84.16.040</a>  | Annual assessment – Sources of information.   |
| <a href="#">RCW 84.16.050</a>  | Basis of valuation – Apportionment of system value to state.                                  |
| <a href="#">RCW 84.16.090</a>  | Assessment roll – Notice of valuation.  |
| <a href="#">RCW 84.16.110</a>  | Apportionment of value to counties by department of revenue.                                  |
| <a href="#">RCW 84.16.120</a>  | Basis of apportionment.   |
| <a href="#">RCW 84.16.130</a>  | Certification to county assessors – Apportionment to taxing districts – Entry upon tax rolls. |
| <a href="#">WAC 458-50-100</a> | Apportionment of operating property to the various counties and taxing districts. In general. |

### Other References

|                       |  |
|-----------------------|--|
| <b>Special Notice</b> | <a href="#">Adding New Value to the Assessment Roll (Issued November 27, 2017)</a>                               |
|                       | <a href="#">Building Permits In Relationship to Adding Value of New Construction (Issued September 15, 2008)</a> |

## CHAPTER 10 – Special Benefit Assessment Districts

### 10.1 Diking and Drainage

#### Diking Districts

|                                   |   |
|-----------------------------------|---|
| <a href="#">Chapter 85.05 RCW</a> | Diking districts.   |
| <a href="#">RCW 85.05.135</a>     | Special assessments – Budgets – Alternative methods.                                |
| <a href="#">RCW 85.05.367</a>     | Lands owned by district exempt from taxation.                                       |
| <a href="#">RCW 85.05.380</a>     | Public lands subject to assessment – Rights and liabilities of public corporations. |
| <a href="#">Chapter 85.18 RCW</a> | Levy for continuous benefits – Diking districts                                     |
| <a href="#">RCW 85.18.010</a>     | Levy for continuous benefits authorized -- Base benefits.                           |

#### Drainage Districts

|                                   |   |
|-----------------------------------|---|
| <a href="#">Chapter 85.06 RCW</a> | Drainage districts and miscellaneous drainage provisions.                           |
| <a href="#">RCW 85.06.125</a>     | Special assessments – Budgets – Alternative methods.                                |
| <a href="#">RCW 85.06.350</a>     | Public lands subject to assessment – Rights and liabilities of public corporations. |

#### Diking and Drainage District in Two or More Counties

|                                   |  |
|-----------------------------------|--|
| <a href="#">Chapter 85.24 RCW</a> | Diking and drainage districts in two or more counties. |
| <a href="#">RCW 85.24.065</a>     | Special assessments – Budgets – Alternative methods.   |
| <a href="#">RCW 85.24.250</a>     | Municipality may contribute.                           |
| <a href="#">RCW 85.24.275</a>     | Assessment of state lands.                             |

### 10.2 Flood Control Districts

#### Flood Control

|                               |  |
|-------------------------------|--|
| <a href="#">RCW 86.12.010</a> | County tax for river improvement fund – Flood control maintenance account. |
|-------------------------------|--|

#### Flood Control by Counties Jointly

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 86.13.010</a> | Boundary line rivers – Contract to control.                   |
| <a href="#">RCW 86.13.030</a> | Tax levy in each county – Intercounty river improvement fund. |

#### Flood Control Zone Districts

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 86.15.160</a> | Excess levies, assessments, regular levies and charges – Local improvement districts. |
|-------------------------------|---|

### 10.3 Irrigation And Rehabilitation Districts

#### Irrigation Districts

- [RCW 87.03](#) Irrigation districts generally.
- [RCW 87.03.240](#) Assessments, how and when made – Assessment roll.
- [RCW 87.03.242](#) Exemption of farm and agricultural land from special benefit assessments.

#### Irrigation and Rehabilitation Districts

- [Chapter 87.84 RCW](#) Irrigation and rehabilitation districts.
- [RCW 87.84.070](#) Special assessments – Notice and election – Collection.

### 10.4 Forest Fire Protection Assessment Districts

- [RCW 76.04.610](#) Forest fire protection assessment.

### 10.5 Horticultural Assessment Districts

- [RCW 15.09.135](#) Assessment – Public hearing – Rate – County review – Lien.

### 10.6 Mosquito Control Districts

- [Chapter 17.28 RCW](#) Mosquito control districts.
- [RCW 17.28.100](#) Election on proposition to levy tax.
- [RCW 17.28.252](#) Excess levy authorized.
- [RCW 17.28.253](#) District boundaries for tax purposes.
- [RCW 17.28.255](#) Classification of property – Assessments.
- [RCW 17.28.256](#) Assessments – Roll, hearings, notices, objections, appeal, etc.
- [RCW 17.28.257](#) Assessments – Payment, lien, delinquencies, foreclosure, etc.
- [RCW 17.28.260](#) General obligation bonds – Excess property tax levies.

### 10.7 Pest Control Districts

- [RCW 17.12.080](#) Levies on state and county lands – Levies on state lands to be added to rental or purchase price.

### 10.8 Reclamation Districts

- [Chapter 89.30 RCW](#) Reclamation districts of one million acres.

### 10.9 River and Harbor Improvement

- [Chapter 88.32 RCW](#) River and harbor improvements.

[RCW 88.32.040](#) Establishment of assessment district – Assessments – State lands.

### 10.10 Road Improvement Districts

[Chapter 36.88 RCW](#) County road improvement districts.

[RCW 36.88.080](#) Property included in district – Method of assessment – Assessment limited by benefit.

[RCW 36.88.085](#) Exemption of farm and agricultural land from special benefit assessments.

### 10.11 Television Reception Improvement District

[Chapter 36.95 RCW](#) Television reception improvement districts.

### 10.12 Weed Districts

[Chapter 17.04 RCW](#) Weed districts.

[RCW 17.04.170](#) Indian reservation lands – United States lands.

[RCW 17.04.180](#) County and state lands.

[RCW 17.04.240](#) Assessments – Classification of property – Tax levy.

[RCW 17.04.245](#) Assessment – Tax roll – Collection.

[Chapter 17.06 RCW](#) Intercounty weed districts.

[RCW 17.06.060](#) Director's powers and duties – Taxation – Treasurer – Costs.

### Other References

[AGO 1984, No. 1](#) Districts – Weed – Taxation – Assessments – Counties – Cities and towns – Applicability of weed district assessments to certain city-owned land.

**Special Notices** [2008 Legislation Updates - Levy Lid Lifts, Establishing Taxing District Boundaries, Beach Management Districts, Binding Site Plans \(Issued August 27, 2008\)](#)  
[2009 Legislation Updates - Levies & Collections \(Issued July 23, 2009\)](#)

## CHAPTER 11 – Appeals

### 11.1 Board of Equalization

- [RCW 84.08.020](#) Additional powers – To advise county and local officers – Books and blanks – Reports.
- [RCW 84.08.060](#) Additional powers – Powers over county boards of equalization – Reconvening – Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
- [RCW 84.08.130](#) Appeals from county board of equalization to board of tax appeals – Notice.
- [RCW 84.40.020](#) Assessment date — Average inventory basis may be used — Public inspection of listing, documents, and records.
- [RCW 84.40.038](#) Petition county board of equalization – Limitation on changes to time limit – Waiver of filing deadline – Direct appeal to state board of tax appeals.
- [RCW 84.40.150](#) Sick or absent persons – May report to board of equalization.
- [RCW 84.40.320](#) Detail and assessment lists to board of equalization.
- [RCW 84.48.010](#) County board of equalization – Formation – Per Diem – Meetings – Duties – Records – Correction of rolls – Extending taxes – Change in valuation, release or commutation of taxes by county legislative authority prohibited.
- [RCW 84.48.014](#) County board of equalization – Composition of board – Appointment – Qualifications.
- [RCW 84.48.018](#) County board of equalization – Chairman – Quorum.
- [RCW 84.48.022](#) County board of equalization – Meetings.
- [RCW 84.48.026](#) County board of equalization – Terms – Removal.
- [RCW 84.48.028](#) County board of equalization – Clerk – Assistants.
- [RCW 84.48.032](#) County board of equalization – Appraisers.
- [RCW 84.48.034](#) County board of equalization – Duration of order.
- [RCW 84.48.036](#) County board of equalization – Annual budget.
- [RCW 84.48.038](#) County board of equalization – Legal advisor.
- [RCW 84.48.042](#) County board of equalization – Training school.
- [RCW 84.48.046](#) County board of equalization – Operating manual.
- [RCW 84.48.065](#) Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.
- [RCW 84.48.140](#) Property tax advisor.
- [RCW 84.48.150](#) Valuation criteria including comparative sales to be made available to taxpayer – Change.
- [WAC 458-14-001](#) Boards of equalization – Introduction.
- [WAC 458-14-005](#) Definitions.

|                                |  |
|--------------------------------|--|
| <a href="#">WAC 458-14-015</a> | Jurisdiction of county boards of equalization.   |
| <a href="#">WAC 458-14-025</a> | Assessment roll corrections not requiring board action.  |
| <a href="#">WAC 458-14-026</a> | Assessment roll corrections agreed to by taxpayer.   |
| <a href="#">WAC 458-14-035</a> | Qualifications of members – Term – Organization of board – Quorum – Adjournment – Alternate and interim members. |
| <a href="#">WAC 458-14-046</a> | Regularly convened session – Board duties – Presumption – Equalization to revaluation year.                      |
| <a href="#">WAC 458-14-056</a> | Petitions – Time limits – Waiver of filing deadline for good cause.  |
| <a href="#">WAC 458-14-066</a> | Requests for valuation information – Duty to exchange information – Time limits.                                 |
| <a href="#">WAC 458-14-076</a> | Hearings on petitions.   |
| <a href="#">WAC 458-14-087</a> | Evidence of value – Admissibility – Weight.  |
| <a href="#">WAC 458-14-095</a> | Record of hearings.  |
| <a href="#">WAC 458-14-105</a> | Hearings – Open sessions – Exceptions.   |
| <a href="#">WAC 458-14-116</a> | Orders of the board – Notice of value adjustment – Effective date.   |
| <a href="#">WAC 458-14-127</a> | Reconvened boards – Authority.   |
| <a href="#">WAC 458-14-136</a> | Hearing examiners.   |
| <a href="#">WAC 458-14-146</a> | Conflicts of interest.   |
| <a href="#">WAC 458-14-156</a> | Training seminars.   |
| <a href="#">WAC 458-14-160</a> | Continuances – Ex parte contact.   |
| <a href="#">WAC 458-14-170</a> | Appeals to the state board of tax appeals.   |
| <a href="#">WAC 458-14-171</a> | Direct appeals to board of tax appeals.  |

### Other References

|  |   |
|--|---|
| <a href="#">AGO 1971, No. 37</a>           | Taxation – Property – Counties – Meetings – Public – Attendance by public at sessions of a county board of equalization.  |
| <a href="#">AGO 1971, No. 31</a>           | Taxation – Real property – Application of tax exemption provided under Chapter 288, Laws of 1971, 1st Ex. Sess., to heirs or grantees of a tax exempt property owner. |
| <a href="#">AGO 1972, No. 23</a>           | Taxation – Real property – Exemption – Elderly – Sale to noneligible grantee – Portion of tax to be paid.   |
| <a href="#">AGO 1973, No. 16</a>           | Offices and officers – County – Board of equalization – Taxation – Jurisdiction of county board of equalization to increase property tax valuation without notice.    |
| <a href="#">AGO 1977, No. 21</a>           | Districts – Diking – Elections – Eligibility of contract purchasers to vote in diking district elections.   |
| <a href="#">AGO 1986, No. 3</a>            | Counties – Assessor – Taxes – Valuation of property – Presumption of correctness.   |
| <b>Court of Appeals<br/>Division No. 1</b> | University Village v. King County - Total Market Value  |

**Court Cases**      Island County on Assessment Ratios v. Dept. of Revenue (1972) 81 W2d 193, 500 P2d 756.  
 Niichel v. Lancaster (1982) 97 W2d 620, 647 P2d 1021.

## 11.2 Board of Tax Appeals

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 82.03.010</a> | Board created.  |
| <a href="#">RCW 82.03.020</a> | Members – Number – Qualifications – Appointment.  |
| <a href="#">RCW 82.03.030</a> | Terms – Vacancies.  |
| <a href="#">RCW 82.03.040</a> | Removal of members – Grounds – Procedure.   |
| <a href="#">RCW 82.03.050</a> | Operation on part time or full time basis – Salary – Compensation – Travel expenses.  |
| <a href="#">RCW 82.03.060</a> | Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee – Restriction on leaving board.  |
| <a href="#">RCW 82.03.070</a> | Executive director, tax referees, clerk, assistants.  |
| <a href="#">RCW 82.03.080</a> | Chairman.   |
| <a href="#">RCW 82.03.090</a> | Office of board – Quorum – Hearings.  |
| <a href="#">RCW 82.03.100</a> | Findings and decisions – Signing – Filing – Public inspection.  |
| <a href="#">RCW 82.03.110</a> | Publication of findings and decisions.  |
| <a href="#">RCW 82.03.120</a> | Journal of final findings and decisions.  |
| <a href="#">RCW 82.03.130</a> | Appeals to board – Jurisdiction as to types of appeals – Filing.  |
| <a href="#">RCW 82.03.140</a> | Appeals to board – Election of formal or informal hearing.  |
| <a href="#">RCW 82.03.150</a> | Appeals to board – Informal hearings, powers of board or tax referees – Assistance.   |
| <a href="#">RCW 82.03.160</a> | Appeals to board – Formal hearings, powers of board or tax referees – Assistance.   |
| <a href="#">RCW 82.03.170</a> | Rules of practice and procedure.  |
| <a href="#">RCW 82.03.180</a> | Judicial review.  |
| <a href="#">RCW 82.03.190</a> | Appeal to board from denial of petition or notice of determination as to reduction or refund – Procedure – Notice.  |
| <a href="#">RCW 82.03.200</a> | Appeals from county board of equalization – Evidence submission in advance of hearing.  |
| <a href="#">RCW 84.08.060</a> | Additional powers — Power over county boards of equalization — Reconvening — Limitation on increase in property value in appeals to board of tax appeals from county board of equalization. |
| <a href="#">RCW 84.08.130</a> | Appeals from county board of equalization to board of tax appeals – Notice.   |
| <a href="#">WAC 456-09</a>    | Formal hearings – Practice and procedure.   |
| <a href="#">WAC 456-10</a>    | Informal hearings – Practice and procedure.   |

### 11.3 Other Appeals

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 84.08.140</a>  | Appeals from levy of taxing district to department of revenue.   |
| <a href="#">RCW 84.12.340</a>  | Hearings on assessment, time and place of.   |
| <a href="#">RCW 84.14.070</a>  | Processing – Approval – Denial – Appeal  |
| <a href="#">RCW 84.16.100</a>  | Hearings, time and place of.   |
| <a href="#">RCW 84.26.130</a>  | Appeals from decisions on applications. (Historic property.)   |
| <a href="#">RCW 84.33.130</a>  | Forest land valuation – Application by owner that land be designated and valued as forest land – Hearing – Rules – Approval, denial of application – Appeal. |
| <a href="#">RCW 84.34.035</a>  | Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval.  |
| <a href="#">RCW 84.34.108</a>  | Removal of classification – Factors – Notice of continuance – Additional tax – Lien – Delinquencies – Exemptions.  |
| <a href="#">RCW 84.36.385</a>  | Residences – Claim for exemption – Forms – Change of status – Publication and notice of qualifications and manner of making claims.                          |
| <a href="#">RCW 84.36.812</a>  | Additional tax payable at time of sale – Appeal of assessed values.  |
| <a href="#">RCW 84.36.850</a>  | Review – Appeals.  |
| <a href="#">RCW 84.38.040</a>  | Declaration to defer special assessments and/or real property taxes – Filing – Contents – Appeal.  |
| <a href="#">RCW 84.40.039</a>  | Reducing valuation after government restriction – Petitioning assessor – Establishing new valuation – Notice – Appeal – Refund                               |
| <a href="#">RCW 84.70.010</a>  | Reduction in value – Abatement – Formulas – Appeal.  |
| <a href="#">WAC 458-53-210</a> | Appeals.   |

## CHAPTER 12 – Tax Increment Financing

### 12.1 Community Revitalization Financing (CRF)

|                               |   |
|-------------------------------|---|
| <a href="#">RCW 39.89.010</a> | Declaration – Purpose.  |
| <a href="#">RCW 39.89.020</a> | Definitions.  |
| <a href="#">RCW 39.89.030</a> | Authority – Conditions.   |
| <a href="#">RCW 39.89.040</a> | Coordination with other programs – Improvements by private developer must meet applicable state and local laws. |
| <a href="#">RCW 39.89.050</a> | Procedure for creating increment areas.   |
| <a href="#">RCW 39.89.060</a> | Public notice – Notice to officials.  |
| <a href="#">RCW 39.89.070</a> | Apportionment of taxes.   |
| <a href="#">RCW 39.89.080</a> | General indebtedness – Security.  |
| <a href="#">RCW 39.89.090</a> | Conclusive presumption of validity.   |
| <a href="#">RCW 39.89.100</a> | Revenue bonds.  |
| <a href="#">RCW 39.89.900</a> | Supplemental nature of chapter.   |

### 12.2 Hospital Benefit Zones (HBZ)

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 39.100.010</a> | Definitions.  |
| <a href="#">RCW 39.100.020</a> | Conditions for financing public improvements.   |
| <a href="#">RCW 39.100.030</a> | Benefit zone creation – Agreement, hearing, and notice requirements – Ordinance requirements. |
| <a href="#">RCW 39.100.040</a> | Benefit zone ordinance, publicizing and delivery – Challenges to benefit zone formation.      |
| <a href="#">RCW 39.100.050</a> | Use of excess local excise tax – Boundary information – Definitions.                          |
| <a href="#">RCW 39.100.060</a> | Issuance of revenue bonds.  |
| <a href="#">RCW 39.100.900</a> | Effective date – 2006 c 111.  |

### 12.3 Local Infrastructure Financing Tool (LIFT)

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 39.102.010</a> | Finding.                                     |
| <a href="#">RCW 39.102.020</a> | Definitions.                                 |
| <a href="#">RCW 39.102.030</a> | Creation.                                    |
| <a href="#">RCW 39.102.040</a> | Application process – Board approval.        |
| <a href="#">RCW 39.102.050</a> | Demonstration projects.                      |
| <a href="#">RCW 39.102.060</a> | Limitations on revenue development areas.    |
| <a href="#">RCW 39.102.070</a> | Local infrastructure financing – Conditions. |

|                                |  |
|--------------------------------|--|
| <a href="#">RCW 39.102.080</a> | Revenue development area adoption – Process.                                       |
| <a href="#">RCW 39.102.090</a> | Revenue development area adoption – Ordinance – Hearing and delivery requirements. |
| <a href="#">RCW 39.102.100</a> | Revenue development area adoption – Notice requirements.                           |
| <a href="#">RCW 39.102.110</a> | Local excise tax allocation revenues.  |
| <a href="#">RCW 39.102.120</a> | Local property tax allocation revenues.  |
| <a href="#">RCW 39.102.130</a> | Use of sales and use tax funds.  |
| <a href="#">RCW 39.102.140</a> | Reporting requirements.  |
| <a href="#">RCW 39.102.150</a> | Issuance of general obligation bonds.  |
| <a href="#">RCW 39.102.160</a> | Use of tax revenue for bond repayment.   |
| <a href="#">RCW 39.102.170</a> | Limitation on bonds issued.  |
| <a href="#">RCW 39.102.190</a> | Revenue bonds to fund public improvements.   |
| <a href="#">RCW 39.102.195</a> | Limitation on use of revenues.   |
| <a href="#">RCW 39.102.200</a> | Joint legislative audit and review committee reports.                              |
| <a href="#">RCW 39.102.210</a> | Program evaluation.  |
| <a href="#">RCW 39.102.220</a> | Administration by department and board   |
| <a href="#">RCW 39.102.902</a> | Construction – 2006 c 181.   |
| <a href="#">RCW 39.102.903</a> | Effective date – 2006 c 181  |
| <a href="#">RCW 39.102.905</a> | Expiration date – 2013 2 <sup>nd</sup> sp.s. c 21.                                 |

## 12.4 Local Revitalization Financing (LRF)

|                                |   |
|--------------------------------|---|
| <a href="#">RCW 39.104.010</a> | Finding.  |
| <a href="#">RCW 39.104.020</a> | Definitions.  |
| <a href="#">RCW 39.104.030</a> | Conditions.   |
| <a href="#">RCW 39.104.040</a> | Creation of revitalization area.  |
| <a href="#">RCW 39.104.050</a> | Limitations on revitalization areas.  |
| <a href="#">RCW 39.104.060</a> | Use of property tax allocation revenues for revitalization financing – Opting out – Partial participation.                          |
| <a href="#">RCW 39.104.070</a> | Participating in revitalization financing – Interlocal agreement – Imposition of sales and use tax – Ordinance to opt out – Notice. |
| <a href="#">RCW 39.104.080</a> | Local property tax allocation revenues – Distribution – Determination – Termination – Exception.                                    |
| <a href="#">RCW 39.104.090</a> | Local sales and use tax increments.   |
| <a href="#">RCW 39.104.100</a> | Application process – Department of revenue approval.   |
| <a href="#">RCW 39.104.110</a> | Issuance of general obligation bonds.   |

- [RCW 39.104.120](#) Use of tax revenue for bond repayment.
- [RCW 39.104.130](#) Limitation on bonds issued.
- [RCW 39.104.140](#) Construction – Port districts – Authority.
- [RCW 39.104.150](#) Administration by the department – Adoption of rules.

## 12.5 Local Infrastructure Project Area Financing (LIPA)

- [RCW 39.108.005](#) Finding.
- [RCW 39.108.010](#) Definitions.
- [RCW 39.108.030](#) Designation of sending areas – Inclusion of agricultural and forestland of long-term commercial significance.
- [RCW 39.108.040](#) Development rights from agricultural and forestland of long-term commercial significance.
- [RCW 39.108.050](#) Designation of sending areas—Inclusion of rural zoned lands under certain circumstances.
- [RCW 39.108.060](#) Determination of total number of transferable development rights for agricultural and forestland of long-term commercial significance and designated rural zoned lands.
- [RCW 39.108.070](#) Allocation among local governments of transferable development rights from agricultural and forestland of long-term commercial significance and designated rural zoned lands.
- [RCW 39.108.080](#) Development plan for infrastructure.
- [RCW 39.108.090](#) Program for transfer of development rights into receiving areas – Requirements.
- [RCW 39.108.100](#) Development rights available for transfer to receiving cities.
- [RCW 39.108.110](#) Quantitative and qualitative performance measures—Reporting.
- [RCW 39.108.120](#) Creating a local infrastructure project area.
- [RCW 39.108.130](#) Limitations on local infrastructure project areas.
- [RCW 39.108.140](#) Participating taxing districts.
- [RCW 39.108.150](#) Allocation of property tax revenues.

## 12.6 State Land Improvement Financing Area (SLIFA)

- [RCW 39.112.010](#) Finding.
- [RCW 39.112.020](#) Definitions.
- [RCW 39.112.030](#) Conditions.
- [RCW 39.112.040](#) Creation of revitalization area.
- [RCW 39.112.050](#) Limitations on revitalization areas.
- [RCW 39.112.060](#) Use of property tax allocation revenues for revitalization financing – Opting out – Partial participation.
- [RCW 39.112.070](#) Participating in revitalization financing – Interlocal agreement – Imposition of sales and use tax – Ordinance to opt out – Notice.

[RCW 39.112.080](#) Use of tax revenue for bond repayment.

[RCW 39.112.090](#) Limitation on bonds issued.

## **12.7 Commercial Office Space Development Area (COSDA)**

[RCW 35.107.005](#) Findings – Intent.

[RCW 35.107.010](#) Commercial office space development area—Local sales and use tax remittance program—Local property tax reinvestment program.

[RCW 35.107.020](#) Definitions.

[RCW 35.107.030](#) Ordinance establishing commercial office space development area – Requirements.

[RCW 35.107.040](#) Application for a qualifying project – Requirements.

[RCW 35.107.050](#) Application approval by administrative official or committee of the city – When authorized.

[RCW 35.107.060](#) Commercial office development public improvement fund – Required deposits.

[RCW 35.107.070](#) Commercial office development public improvement fund – Expenditures.

[RCW 35.107.080](#) Ownership change in participating projects.

[RCW 35.107.090](#) Joint legislative audit and review committee report.

## CHAPTER 13 – Annual Reports

### Reports Requested from Counties

| Due Date            | Report Title   | Filed By  | Filed With   |
|---------------------|--|-----------|--|
| <b>February 28</b>  | Levy Report - XXXX Assessments and Levies Due in YYYY (XXXX is Assessment Year and YYYY is the Tax Year) | Assessor  | DOR – Research & Fiscal Analysis   |
| <b>February 28</b>  | Senior Report - County Senior Citizen Relief   | Assessor  | DOR – Research & Fiscal Analysis   |
| <b>February 28</b>  | Property Assessment Roll - County Property Tax Collections (Calendar Year) _____                         | Treasurer | DOR – Research & Fiscal Analysis   |
| <b>February 28</b>  | Final Values - State Property Tax Levy Values  | Assessor  | DOR – Research & Fiscal Analysis (submit electronically in Excel format) |
| <b>February 28</b>  | Taxing District Levy Computation Worksheets (REV 64 0007)  | Assessor  | DOR – Research & Fiscal Analysis (DOR review)                            |
| <b>March 1</b>      | Revaluation Plan (Due the year preceding the new re-inspection cycle)                                    | Assessor  | DOR – Property Tax   |
| <b>July 15</b>      | Assessor's Certificate of Assessment Rolls to County Board of Equalization (REV 64 0051)                 | Assessor  | DOR – Property Tax   |
| <b>August 30</b>    | End of <b>Fiscal</b> Year Recap for the State Levy   | Treasurer | DOR – Business & Financial Services                                      |
| <b>August 31</b>    | Taxing District Boundary Report (Code Area Changes)  | Assessor  | DOR – Property Tax   |
| <b>September 1</b>  | Personal Property Stratification Report  | Assessor  | DOR – Property Tax   |
| <b>September 15</b> | Assessor's Certificate of New Construction Value (REV 64 0059)   | Assessor  | DOR – Property Tax   |
| <b>September 15</b> | Real Property Sales Study (Computer printout)  | Assessor  | DOR – Property Tax   |
| <b>October 15</b>   | Revaluation Progress Report (REV 64 0089 filed annually)   | Assessor  | DOR – Property Tax   |
| <b>October 31</b>   | Abstract of Assessed Values  | Assessor  | DOR – Research & Fiscal Analysis (submit electronically in Excel format) |
| <b>November</b>     | Refund Fund Levy Report  | Treasurer | DOR – Research & Fiscal Analysis (submit electronically in Excel format) |

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**Monthly**      Statement of Taxes Collected Real Estate Excise      Treasurer      DOR – Special Programs  
Tax (REV 84 0005)

## CHAPTER 14 – Record Retention

[General Records Retention Schedule for Local Government Agencies](#)

## APPENDIX A – Definitions and Terminology

The following definitions/terminologies are taken from specific property tax statutes, property tax rules, advisories, or Black's Law Dictionary:

### - A -

|  |   |
|--|---|
| <b>Ad valorem tax</b>  | A tax based on the value of property.   |
| <b>Additional tax (Current Use)</b><br><br><a href="#">RCW 84.34.108</a>   | The difference between the property tax paid as open space land, farm and agricultural land, or timber land and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty if the land had been assessed without penalty if the land had been assessed without regard to classification.   |
| <b>Additional tax (Historic Property)</b><br><br><a href="#">RCW 84.26.090</a><br><a href="#">WAC 458-15-015</a> | "Additional taxes, interest and penalties: (a) The cost multiplied by the levy rate in each year the property was subject to special valuation; plus (b) interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property under chapter <a href="#">84.26</a> RCW; plus (c) a penalty equal to twelve percent of the amount determined in (a) and (b)."  |
| <b>Advance tax(Quick collect) RCW</b><br><a href="#">84.56.070</a>   | Tax collected on personal property, which is to be sold, moved, or liquidated. The tax is calculated and collected on current year levy, based on new value.  |
| <b>Advisory value</b><br><a href="#">RCW 84.41.110</a><br><a href="#">WAC 458-53-020</a>                         | The true and fair value determinations by department appraisers or auditors made at the request of the county assessor. The value made by them shall not in any manner be binding upon the assessor.  |
| <b>Appraisal</b>   | An estimate of value.   |
| <b>Assessment date</b><br><a href="#">RCW 84.40.020</a><br><a href="#">WAC 458-12-360</a>                        | All real and personal property in this state that is 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.  |
| <b>Assessment ratio</b><br><a href="#">RCW 84.40.030</a>   | 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.   |
| <b>Assessed value</b><br><br><a href="#">RCW 84.40.020</a><br><a href="#">RCW 84.04.030</a>                      | The terms "assessed valuation of taxable property," "valuation of taxable property," "value of taxable property," "taxable value of property," "property assessed," and "value," whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as defined in RCW 84.04.030.<br><br>RCW 84.04.030 – Assessed value of property shall be held and construed to mean aggregate valuation of property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy. |
| <b>Assessment year</b>   | January 1 through December 31st of any year. The year the property is listed and assessed by the county assessor.   |

[RCW 84.40.020](#)  
[RCW 84.04.040](#)

The assessment year is the calendar year prior to the year the taxes become due and payable.

- B -

**Board of equalization –  
County**

[RCW 84.48.010](#)  
[WAC 458-14-001](#)

The county governmental authority has the option of either appointing the members or constituting the board. The board shall consist of not less than three nor more than seven members and this board shall convene at a time set by statutes. There is no state board of equalization...Only a state board of tax appeals and the Department of Revenue.

**Bond**

A written promise/document to pay a specified sum of money at a specified date or dates in the future together with periodic interest. Revenue and general obligation bond.

**Boundary change**

[RCW 84.09.030](#)  
[WAC 458-12-140](#)

Any change in taxing district boundaries, for the purpose of property taxation and the levy of property taxes. Most taxing district's boundaries must be established by August 1 of the year in which the levy is made.

**Cancellation**

Reduction to the tax roll after the roll has been certified for collection for a specific year.

**Change of use**

[Chapter 84.34 RCW](#)  
[Chapter 84.33 RCW](#)

When land which is classified under chapter [84.34](#) RCW or designated under chapter [84.33](#) RCW is applied to some other use.

**Change of venue**

*(Black's Law Dictionary)*

The removal of a suit begun in one county or district to another county or district for trial, though the term is also sometimes applied to the removal of a suit from one court of the same county or district.

**Compensating tax**

[Chapter 84.33 RCW](#)

Tax calculated on removal from designated forest land classification.

**Compliance, Notice of**

[RCW 84.26.080](#)  
[WAC 458-15-070](#)

An affidavit on the real estate excise tax form which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.

**Consolidated taxing  
district**

[WAC 458-12-140](#)

A combination of all taxing districts whose combined levy for tax purposes makes up the total levy applicable to an individual property.

**Constitutional  
limitation**

[RCW 84.55.010](#)

The levy for a taxing district in any year shall be set so that the regular property taxes payable in the following year shall not exceed one hundred one percent of the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value resulting from new construction, improvements to property and any increase in the assessed value of state assessed property by the regular property tax levy rate of that district for the preceding year.

The constitutional limitation is often referred to as the "101% limit" or "levy limit."

**Contiguous**

Land adjoining and touching other property held by the same ownership. Land divided by a public road, railroad, public right of way, or waterway, but otherwise an

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| <a href="#">RCW 84.34.020</a>  | integral part of a farming operation.  |
| <b>County commissioner</b><br><a href="#">RCW 36.32.005</a>  | The term county commissioners when used in Title 36 or other provision of law shall include the governmental authority empowered to so act under the provisions of a charter adopted by any county of the state.   |
| <b>County governmental authority</b>   | The board of county commissioners or county legislative body as established under Home Rule Charter.   |
| <b>County legislative authority</b><br><a href="#">WAC 458-18-510</a>                                | The county commissioners, or in a case of a home rule charter county, the governmental authority empowered to so act.  |
| <b>County recording authority</b><br><a href="#">RCW 84.04.045</a><br><a href="#">WAC 458-15-015</a> | The county auditor or the county recording authority as authorized under Home Rule Charter.  |
| <b>Coupon</b>  | The interest document specifying the amount of interest and date of payment, attached to a bond or coupon warrant.   |
| <b>Coupon warrant</b>  | A warrant payable to the bearer with interest coupons attached. When issued, constitutes a general obligation of the district.   |
| <b>Current assessment year</b>   | The year the property is listed and valued by the county assessor.   |
| <b>Current tax year</b>  | The year the taxes are due and payable.  |
| <b>Current use</b><br><a href="#">Chapter 84.34 RCW</a>  | Present use of the land.   |
| <b>Deferred taxes</b><br><a href="#">RCW 84.38.010</a><br><a href="#">WAC 458-18-010</a>             | A retired person qualifying under RCW 84.36.381 through 84.36.389 may elect to defer payment of special assessments and/or real property taxes on his/her residence an amount of up to 80% of their equity.  |
| <b>Delinquent assessments</b>  | Assessment remaining unpaid on and after the due date for which a penalty for non-payment is attached.   |
| <b>Delinquent interest</b><br><a href="#">RCW 84.56.020</a>  | Penalty for non-payment of a tax or assessment by the due date.  |
| <b>Department</b><br><a href="#">RCW 84.04.047</a>   | Department means the Department of Revenue of the state of Washington.   |
| <b>Designated forest land</b><br><a href="#">Chapter 84.33 RCW</a>                                   | Land which is primarily devoted to and used for growing and harvesting timber but its value for other purposes may be greater than its value for use as forest land.   |
| <b>Destroyed property</b><br><a href="#">RCW 36.21.080</a><br><a href="#">RCW 84.70.010</a>          | If, on or before December 31 in any calendar year, any real or personal property placed upon the assessment roll of that year is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor and has been reduced in value by more than twenty percent as a result of a natural disaster, the true and fair value of such property shall be reduced for that assessment year by an amount determined by taking the true and fair value of such taxable property before destruction or reduction in value and deduct there from the true and fair value of the remaining property after destruction or reduction in value. |

**District**  
[WAC 458-18-510](#) District means any county, city, town, port district, school district, road district, water district, fire district, other municipal corporation, now or hereafter existing, having the power or authorized by law to levy or have levied for it, burdens on property for the purposes of obtaining revenue for public purposes, but shall not include the state.

- E -

**Eminent domain, Power of** The right of government to take private property for public use (usually by purchase).

**EMS** [RCW 84.52.069](#) Emergency Medical Service.

**Ex officio** By virtue of the office.

**Excess levy**  
[RCW 84.52.052](#) Levy of additional taxes by any taxing district over and above the regular/statutory rate. Approved by the electors at a special or general election. Voter approved levies in accordance with RCW 84.52.052; this does not include the EMS, Port, and PUD districts.

**Export** An export is an article that is sent, taken or carried out (*Black's Law Dictionary*) of a state destined to a foreign country. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)

- F -

**Farm and agricultural land**  
[RCW 84.34.020](#) Land devoted primarily to the production of livestock, agricultural commodities, etc., for commercial purposes.

**Fiscal year**  
[RCW 84.04.040](#) The assessment year and fiscal year shall commence January 1<sup>st</sup> and end December 31<sup>st</sup> in each year.

**Floating home**  
[RCW 82.45.032](#) A building on a float used in whole or in part for human habitation as a single family dwelling, which is not designed for self-propulsion by mechanical means or for propulsion by means of wind, and which is on the property tax rolls of the county in which it is located.

**Foreign commerce** Means that commerce, commercial intercourse, traffic or trade which involves the purchase, sale or exchange of property and its transportation, or the transportation of persons, or the transportation of communications or electrical energy, from a state or territory of the United States to a foreign country, or from a foreign country to a state or territory of the United States. It includes fish, seafood, or other products originating on the high seas beyond the territorial limits of the state. (Rules relating to the Revenue Act of 1935, Washington state tax commission, p. 135.)

**Forest land**  
[RCW 84.33.035](#) "Forest land" is synonymous with "designated forest land" and means any parcel of land that is twenty or more acres or multiple parcels of land that are contiguous and total twenty or more acres that is or are devoted primarily to growing and harvesting timber. Designated forest land means the land only and does not include a residential home site.

**- G -**

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| <b>Gender, Number and</b><br><a href="#">RCW 84.04.065</a>      | Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males. |
| <b>General obligation bond</b><br><a href="#">RCW 39.53.010</a> | Any bond, note, warrant, certificate of indebtedness, or other obligation of a public body which constitutes an indebtedness within the meaning of the constitutional debt limitation.   |

**- H -**

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| <b>Highest and best use</b><br><a href="#">WAC 458-07-030</a>                               | Basis for valuing property for assessment purposes. Highest and best use is the most profitable likely use for which a property can be put. It is the use, which will yield the highest return on the owner's investment.   |
| <b>Historic property</b><br><a href="#">RCW 84.26.020</a><br><a href="#">WAC 458-15-015</a> | Real property together with improvements thereon, except property listed in a register primarily for objects buried below ground, which is: (a) Listed in a local register of historic places created by comprehensive ordinance, certified by the secretary of the interior as provided in P.L. 96-515; or (b) Listed in the national register of historic places. |
| <b>Householder</b><br><a href="#">RCW 84.04.050</a>   | Every person, married or single, who resides within the state of Washington being the owner or holder of an estate or having a house or place of abode, either as owner or lessee.  |

**- I -**

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| <b>Import</b>  | An import is an article, which comes from a foreign country (not from a state, territory, or possession of the United States) or originates on the high seas and is brought into the taxing jurisdiction of a state. (Rules relating to the Revenue Act of 1935, Washington State Tax Commission, p. 135.)                        |
| <b>Indicated property ratio personal</b><br><a href="#">WAC 458-53-160</a> | The sum of the actual total county assessed values is divided by the sum of the indicated market values to determine the county indicated personal property ratio.  |
| <b>Indicated real property ratio</b><br><a href="#">WAC 458-53-135</a>     | The sum total of the actual real property assessed values, forest land assessed values, senior freeze assessed values, and current use assessed values is divided by the sum of the indicated market values to determine the county indicated real property ratio.  |
| <b>Interstate</b><br><a href="#">WAC 458-12-115</a>                        | Goods in transit to this state from another state.  |
| <b>Interstate commerce</b>   | Includes, but is not limited to, that commerce, commercial intercourse, traffic, or trade which involves the purchase, sale or exchange of property and its transportation, or the transportation of persons, from one state or territory of the United States to another. (Rules relating to the Revenue Act of 1935, Washington |

state tax commission, p. 135.)

**Intrastate**

[WAC 458-12-115](#)

Goods in transit from one point in this state to another point within this state.

- J -

**Joint taxing district**

All taxing districts other than the state, county, county roads, city, port, and public utility districts.

**Judgment**

An amount to be paid or collected by a governmental unit as the result of a court decision, including condemnation awards in payment for private property taken for public use.

**Board of equalization**

[RCW 84.48.010](#)

The Board of Equalization convenes annually on the 15th day of July, or within fourteen days of the certification of the county assessment rolls, for a period not to exceed four weeks but shall remain in session not less than three days, for the purpose of receiving and equalizing the assessed values for all property listed by the assessor on the real and personal property assessment rolls as of January 1, 12:00 noon meridian time, in the current year. The board shall hear and act upon all petitions regarding current assessments properly filed by any aggrieved party.

- L -

**Land**

The soil with everything on it and under it.

**Land use code**

[WAC 458-53-020](#)

The identification of each real property parcel by numerical digits as representations of the major use of the property. The Land Use Code is derived from the Standard Land Use Coding Manual as prepared by the Federal Bureau of Public Roads and includes use classifications specified by state law.

**Lease for life**

[WAC 458-16A-100](#)

A lease that terminates upon the demise of the lessee.

**Legislative authority**

Government authority of a city, town, or county.

**Levy**

[RCW 84.52.040](#)

The rate percent necessary to raise the amount of taxes for any taxing district within the county computed by an assessed valuation of any property.

The total dollar amount is also referred to as a levy.

**Life estate**

[WAC 458-16A-100](#)

An estate whose duration is limited to the life of the party holding it or of some other person.

**Local review board**

[RCW 84.26.020](#)

A local body designated by the local legislative authority.

**Local improvement district (LID)**

A single charge levied against a parcel of real property to defray the cost of a public improvement that presumably will benefit only the properties it serves. Public improvements might be assessments for sidewalks, curbs, sewer, or water lines.

**Lot, tract, etc.**

[RCW 84.04.130](#)

A piece or parcel of real property and piece or parcel of land is any contiguous quantity of land in the possession of, owned by, or recorded as property of the same claimant, person or company.

**- M -**

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| <b>Manifest error</b><br><a href="#">RCW 84.68.110</a>                               | Any error that is clearly evident from an inspection of any assessment list or tax roll itself; or any error that becomes clearly evident upon examination of any record of the county assessor or other public officer, any other error made in process of preparing any assessment list or tax roll and subsequently becoming evident. Providing that the correction of any of the above errors does not involve a revaluation of the property. |
| <b>Market value estimate</b>   | Value of real property determined by the application of the market data approach, cost approach and income approach. Any one of the three approaches to value, or all of them, or a combination of approaches may finally be used in making the final estimate of market value depending on the circumstances. The market data and income approaches shall be considered where applicable in all appraisals.                                      |
| <b>Mobile home</b><br><a href="#">RCW 82.50.010</a><br><a href="#">RCW 46.04.302</a> | A structure, designed and constructed to be transportable in one or more sections, and is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities that include plumbing, heating, and electrical systems contained therein.   |
| <b>Modular home</b><br><a href="#">RCW 46.04.303</a>                                 | A factory-assembled structure designed primarily for use as a dwelling when connected to the required utilities that include plumbing, heating, and electrical systems contained therein, does not contain its own running gear, and must be mounted on a permanent foundation.   |
| <b>Money, moneys</b>   | Money or moneys shall be held to mean gold and silver coin, gold and silver certificates, treasury notes, United States notes, and bank notes.  |
| <b>Municipality</b>  | A district having powers of local self-government. City, town, etc., having its own self-government.  |

**- N -**

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| <b>Net cash rental</b><br><a href="#">RCW 84.34.065</a>   | Average rental paid on an annual basis, in cash, for the land being appraised and other farm and agricultural land of similar quality and similarly situated that is available for lease for a period of at least three years to any reliable person without unreasonable restrictions on its use for production of agricultural crops. |
| <b>New construction</b><br><a href="#">Chapter 36.21 RCW</a><br><a href="#">WAC 458-12-342</a>      | The creation of something new rather than the repair or improvement of something already existing. It is the building or erection of something which did not exist before, as distinguished from the alteration or repair of something already existing.  |
| <b>Notice of change of value</b><br><a href="#">RCW 84.40.045</a><br><a href="#">WAC 458-12-360</a> | A notice mailed by the assessor to the taxpayer when there is a change in the true and fair value of real property (land and/or improvements) or a change in value of land in open space classification.  |
| <b>Notice of compliance</b><br><a href="#">RCW 84.26.080</a>  | An affidavit on the real estate excise tax form which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.   |
| <b>Notice of continuance</b><br>Chapter <a href="#">82.45,84.33</a> and<br><a href="#">84.34</a>    | An affidavit on the real estate excise tax form or a separate form which is signed by the new owner/owners at the time of sale or transfer of ownership when classified or designated land (open space, timber land, forest land, or farm and agricultural  |

RCW Chapter [458-30](#) and [458-40](#) WAC land) is desired to continue under the respective classification or designation.

**Number and gender**  
[RCW 84.04.065](#)

Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males.

- O -

**Oath/swear**  
[RCW 84.04.070](#)

"Oath" may be held to mean affirmation and the word "swear" may be held to mean affirm.

**Omitted personal property**  
[RCW 84.40.080](#)  
[WAC 458-12-050](#)

Personal property omitted from the assessment roll. It shall not include personalty that was listed but improperly valued.

**Omitted real property**  
[RCW 84.40.080](#)  
[WAC 458-12-050](#)

Real property omitted from the assessment roll for any preceding year at the value for that year. (Limitation of no more than three assessment years from the year of discovery.)

**Omitted value**  
[RCW 84.40.080](#)  
[WAC 458-12-050](#)

All personalty that was assessed at less than market value due to inaccurate reporting by the taxpayer or person reporting said property.

**Open space land**  
[RCW 84.34.020](#)

"Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly, or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, or (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) preserve visual quality along highway, road, and street corridors or scenic vistas, or (viii) retain in its natural state tracts of land not less than one acre situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification, or (c) any land meeting the definition of farm and agricultural conservation land under RCW 84.34.108(8). As a condition of granting open space classification, the legislative body may not require public access on land classified under RCW 84.34.108(1)(b)(iii) for the purpose of promoting conservation of wetlands.

**Ordinance**

An ordinance of a city or town or resolution or other instrument by which the governing body of the public body exercising any power hereunder takes formal action and adopts legislative provisions and matters of some permanency.

**Owner**

The party or parties having the fee interest in land, except where land is subject to real estate contract "owner" means the contract vendee. Legal owner is the person holding legal title to the property against which property tax is charged. The term lienholder is used on personal property.

## - P -

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| <b>Person</b><br><a href="#">RCW 84.04.075</a>   | Person shall be construed to include firm, company, association, or corporation.  |
| <b>Personal property</b><br><a href="#">RCW 84.04.080</a>                                      | The term personal property is defined in RCW 84.04.080, which should be consulted in any case where it is at all doubtful whether a given piece of property is real or personal.  |
| <b>Plat</b><br><a href="#">RCW 58.17.020</a>   | A map or representation of a subdivision, showing thereon the division of a tract or parcel of land into lots, blocks, streets and alleys, or other divisions and dedications.  |
| <b>Power of eminent domain</b>   | The right of government to take private property for public use (usually by purchase).  |
| <b>Public utilities</b><br><a href="#">RCW 84.12.200</a><br><a href="#">Chapter 458-50 WAC</a> | Each company doing intercounty or interstate business in this state that is assessed and has values certified to the county assessor by the Department of Revenue. The term "centrally assessed properties" is sometimes used for these properties. The properties consist of power, communication, and transportation companies. |
| <b>PUD</b><br>Title <a href="#">54 RCW</a>   | Public Utility District. The purpose of this district is to conserve the water and power resources of the state of Washington for the benefit of the people thereof, and to supply public utility services including water and electricity for all uses.  |

## - Q -

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| <b>Quick collect</b><br><a href="#">RCW 84.56.070</a> | The collection of taxes which have been levied (second Monday of October) on personal property that is about to be moved from the county where it has been assessed, about to be destroyed, sold or disposed of. |
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## - R -

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| <b>Ratio</b><br><a href="#">RCW 84.48.075</a><br><a href="#">WAC 458-53-020</a>       | The percentage relationship of real property assessed value to the true and fair value of real property as determined by real property sales, by department appraisals, or by department approved county appraisals, or the percentage relationship of personal property assessed value to the true and fair value of personal property as determined from department audits or from department approved county audits.   |
| <b>Ratio study</b><br><a href="#">RCW 84.48.075</a><br><a href="#">WAC 458-53-020</a> | The Department's annual comparison of the relationship between the county assessed values of real and personal property with the market value of that property as determined by the Department's analysis of sales, appraisals, and/or audits or the comparison of the relationship between the county assessed values of real property classified under chapter <a href="#">84.34</a> RCW (current use) with the current use value of that property as determined by the department. |
| <b>Real estate</b>  | Land with improvements on it.   |
| <b>Real property</b>  | Exclusive rights of possession, dominion, and use. A mental concept of real estate arising from ownership.  |

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| <p><b>Regular property taxes/<br/>regular property tax levies</b><br/><a href="#">RCW 84.04.140</a></p> | <p>The term "regular property taxes" and the term "regular property tax levy" shall mean a property tax levy by or for a taxing district which levy is subject to the aggregate limitation set forth in RCW <a href="#">84.52.043</a> and <a href="#">84.52.050</a>, as now or hereafter amended, or which is imposed by or for a port district or a public utility district.</p>   |
| <p><b>Rehabilitation</b><br/><a href="#">RCW 84.26.020</a></p>  | <p>The process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values.</p>  |
| <p><b>Resolution</b><br/><a href="#">RCW 84.41.041</a></p>  | <p>A special or temporary order of a legislative body (requires less legal formality than an ordinance or statute). (See definition of Ordinance.)</p>  |
| <p><b>Revenue bond</b><br/><a href="#">RCW 39.53.010</a></p>  | <p>Any bond, note, warrant, certificate of indebtedness, or other obligation for the payment of money issued by a public body or any predecessor of any public body and which is payable from designated revenues or a special fund but excluding any obligation constituting an indebtedness within the meaning of the constitutional debt limitation and any obligation payable solely from special assessments or special assessments and a guaranty fund.</p> |

## - S -

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| <p><b>Sales study</b><br/><a href="#">RCW 84.40.030</a></p>   | <p>A study of comparable sales within the past five years for appraisal of real property using all factors as to time of sale, location, physical or other factors affecting value as of the assessment date.</p>   |
| <p><b>Senior taxing district</b></p>  | <p>State, county, city and road districts.</p>  |
| <p><b>Short plat</b><br/><a href="#">RCW 58.17.020</a></p>  | <p>The map or representation of a short subdivision.</p>  |
| <p><b>Short subdivision</b><br/><a href="#">RCW 58.17.020</a></p>   | <p>The division or re-division of land into four or fewer lots, tracts, parcels, sites, or divisions for the purpose of sale, lease, or transfer of ownership.</p>  |
| <p><b>Situs, taxable personal property</b><br/><a href="#">RCW 84.44.010</a><br/><a href="#">WAC 458-12-115</a></p> | <p>Personal property shall be listed and assessed in the county where it is located.</p>  |
| <p><b>Situs, taxable real property</b><br/><a href="#">WAC 458-12-055</a></p>                                       | <p>The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district the portion lying within a particular district is assessable only in that district.</p> |
| <p><b>Special assessments</b><br/><a href="#">WAC 458-18-010</a></p>  | <p>The charge or obligation imposed by local government upon real property specially benefited by improvements.</p>   |
| <p><b>Special valuation</b><br/><a href="#">RCW 84.26.020</a></p>   | <p>The determination of the assessed value of the historic property subtracting, for up to ten years, such cost as is approved by the local review board.</p>   |
| <p><b>State levy</b><br/><a href="#">RCW 84.48.080</a></p>  | <p>The amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state,</p>  |

which assessed value shall be one hundred percent of the true and fair value of the property in money.

**State review board**  
[RCW 84.26.020](#)

The advisory council on historic preservation established under chapter [27.34](#) RCW, or any successor agency designated by the state to act as the state historic preservation review board under federal law.

**Stratification**  
[WAC 458-53-020](#)

The grouping of the real or personal property assessment records into specific assessed value and/or use categories for ratio sampling and calculation purposes.

**Subdivision**  
[RCW 58.17.020](#)

The division or re-division of land into five or more lots, tracts, parcels, sites, or divisions for the purpose of sale, lease, or transfer of ownership. This does not include a short subdivision.

**Supplemental**

Tax added to the roll after the roll has been certified for a specific year.

**Survey**  
[RCW 58.09.020](#)

Survey shall mean the locating and monumenting in accordance with sound principles of land surveying by or under the supervision of a licensed land surveyor, of points or lines which define the exterior boundary or boundaries common to two or more ownerships or which reestablish or restore general land office corners.

**Swear, oath**  
[RCW 84.04.070](#)

Oath may be held to mean affirmation, and the word *swear* may be held to mean affirm.

-

- T -

**Tax/taxes**  
[RCW 84.04.100](#)

The word "tax" and its derivatives, "taxes," "taxing," "taxed," "taxation" and so forth shall be held and construed to mean the imposing of burdens upon property in proportion to the value thereof, for the purpose of raising revenue for public purposes.

**Tax code area**  
[WAC 458-19-005](#)

A geographical area made up of a unique mix of one or more taxing districts, which is established for the purpose of properly calculating, collecting, and distributing taxes. Only one tax code area will have the same combination of taxing districts, with limited exceptions.

**Tax lien**  
[RCW 84.60.010](#)

All taxes and levies which have been lawfully imposed or assessed upon the real and personal property. Liens include charges and expenses concerning the taxes.

A claim that governmental units have upon properties until taxes have been paid.

**Taxable situs –  
personalty**  
[RCW 84.44.010](#)  
[WAC 458-12-115](#)  
[WAC 458-12-120](#)

Personal property shall be listed and assessed in the county where it is situated. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried.

**Taxable situs – real  
property**  
[WAC 458-12-055](#)

The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district the portion lying within a particular district is assessable only in that district.

**Taxing district**  
[RCW 84.04.120](#)

"Taxing district" shall be held and construed to mean and include the state and any county, city, town, port district, school district, road district, metropolitan park district,

[WAC 458-12-140](#)  
[WAC 458-18-510](#)

water-sewer district or other municipal corporation, now or hereafter existing, having the power or authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

**Taxpayer**  
[WAC 458-18-510](#)

The person holding legal title to the property against which tax is charged.  
 "Taxpayer" shall mean any individual, corporation, association, partnership, trust, or estate whose property has been or will be assessed for property tax purposes according to Title [84](#) RCW.

**Timber**  
[RCW 84.33.035](#)

"Timber" means forest trees, standing or down, on privately or publicly owned land, and except as provided in RCW [84.33.170](#) includes Christmas trees and short-rotation hardwoods.

**Timber land**  
[RCW 84.34.020](#)(3)

Any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres which is or are devoted primarily to the growth and harvest of timber for commercial purposes. Timber land means the land only.

**Tract, lot**  
[RCW 84.04.130](#)

"Tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands" shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person, or company.

**Trending**

Trending consists of adjusting the sale price of a property or the appraisal value from the time of sale or appraisal to a specific point in time, which is the January 1 assessment date.

**True and Fair Value**  
[RCW 84.40.030](#)  
[RCW 84.34.065](#)  
[WAC 458-07-030](#)

The basis of all assessments. Means market value and is the amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. In arriving at a determination of such value, the assessing officer can consider only those factors, which can within reason be said to affect the price in negotiations between a willing purchaser and willing seller.

**Tract, lot**  
[RCW 84.04.130](#)

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**- U -****Uniformity**

All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. (Article VII, Section 1, State Constitution.)

The county commissioners are the authority that levies the tax (not individual taxing districts) in the county, and all property that comes within their jurisdiction must be uniformly valued and assessed. This rule firmly prohibits the use of varying assessment ratios within the confines of the county borders. The assessor must value all real and personal property at its fair market value and then apply the same or a uniform assessment ratio thereto. (Carroll Barlow, Snohomish County Assessor v. Washington State Tax Commission (1967).)

**- V -****Value/ valuation**

(*Black's Law  
Dictionary*)

Relationship between a thing desired and a potential purchaser. Volume of goods, commodities, service a thing will command in exchange. It exists in the minds of men (people create value). Value is related to and influenced by need, utility, scarcity, and purchasing power.

**- W X Y Z -**

## APPENDIX B – Property Tax Advisories & Special Notices

### Property Tax Advisories

- [PTA 1.1.2009](#) Specific Questions Related to Administration of Property Taxes Under I-695.
- [PTA 2.1.2009](#) Property Tax Bulletins Cancelled.
- [PTA 4.2.2009](#) Specific Question Pertaining to the Administration and Qualification of the Land on which a Residence is Sited for Property Classified as Farm and Agricultural Land Under Chapter [84.34](#) RCW. (REVISED)
- [PTA 5.1.2009](#) Specific Question Pertaining to Land Classified as Farm and Agricultural Land Under Chapter [84.34](#) RCW, when the Land Qualifies for Classification because of the Commercial Agricultural Activity Produced from Perennial Plantings.
- [PTA 6.1.2011](#) Property Taxability of Motor Vehicles.
- [PTA 7.1.2009](#) Sales Tax as an Element of Value.
- [PTA 8.1.2009](#) Appraisal of Bed and Breakfast Establishments.
- [PTA 9.1.2009](#) Assessment of Supplies.
- [PTA 10.1.2009](#) "True Lease" or Security Agreement.
- [PTA 11.2.2009](#) Application of the Federal Servicemembers' Civil Relief Act and the Washington Service Members' Civil Relief Act to Property Tax Administration.
- [PTA 12.1.2011](#) Classification of Land Used for Christmas Tree Production.
- [PTA 13.1.2009](#) Impact of Local Zoning Ordinances on Property Tax Exemptions Granted Under Chapter 84.36 RCW.
- [PTA 14.2.2009](#) Transfer or Removal of Land Owned by a Federally Recognized Indian Tribe Classified Under Chapters 84.33 or 84.34 RCW.
- [PTA 15.1.2009](#) Low-Income Housing Valuation.
- [PTA 16.1.2011](#) Establishing Additional Eligibility Requirements for the Current Use Program

### Special Notices

[2008 Legislation Updates – Levy Lid Lift, Establishing Taxing Districts Boundaries, Beach Management Districts, Binding Site Plans \(8/27/2008\)](#)

[2009 Legislative Updates – Current Use Program and Designated Forestland \(7/23/2009\)](#)

[2009 Legislative Updates – Levies and Collection Issues \(7/23/2009\)](#)

[2010 Legislative Updates \(6/30/2010\)](#)

[2011 Legislative Updates and Special Session – Levies, Collection & Appeal Issues \(9/21/2011\)](#)

[Adding Value to the Assessment Rolls – Update \(11/27/2017\)](#)

[Assessment of Low Income Housing – Update \(10/2/2009\)](#)

[Building Permits in Relation to Adding Value of New Construction \(9/15/2008\)](#)

[Determining the Limit Factor for Increases in Property Tax Levies \(4/22/2009\)](#)

[Distribution of Additional Tax and Compensating Tax \(5/17/2010\)](#)

[Eliminating the Collection of anticipated taxes and assessments – Legislative update \(Revised 1/23/2018\)](#)

[Industrial Development District Levies for Port Districts \(8/8/2013\)](#)

[Land Containing Historical Sites Classified as Open Space Land \(4/8/2011\)](#)

[Legislative Updates – Changes in the Property Tax Exemption for Museums and Performing Arts Facilities \(7/8/2009\)](#)

[Legislative Updates – Changes in the Property Tax Exemption for Nonprofit Fair Associations \(10/17/2013\)](#)

[Legislative Updates – Changes in the statute to clarify inclusion of deferral balances in certificates of delinquency and treatment of proceeds when tax title properties are rented or sold \(12/30/2013\)](#)

[Legislative Update – Current Use, Marijuana, and Designated Forest Land Legislation \(6/12/2014\)](#)

[Legislative Update – Federally Recognized Indian Tribes – ESB 1287 \(7/2/2014\)](#)

[Legislative Update – Income Thresholds for Property Tax Relief Programs for Senior Citizens and Disabled Persons \(8/12/2015\)](#)

[Legislative Update – Refunds for Manifest Error Corrections \(7/9/2015\)](#)

[Legislative Update – Standardized Criteria Established for Exempt Nonprofits \(6/17/2014\)](#)

[Legislative Update –Valuation of Publicly Owned Property and Elimination of Leasehold Excise Tax Credit \(1/10/2014\)](#)

[Legislative Update – Clarifying treatment of deferral lien balances included in certificates of delinquency \(11/13/2015\)](#)

[Legislative Update for Assessors and Treasurers – State School Levy, Enrichment Levies, and State Local Effort Assistance \(8/22/2017\)](#)

[Property Tax Exemption for Nonprofit Hospitals \(3/6/2009\)](#)

[Property Valuation Appeals \(5/20/2009\)](#)

[Revised Legislative Update – Providing home ownership opportunities for low income households \(11/21/2016\)](#)

[Taxing District Levy Certification \(7/15/2008\)](#)

[Wheat Prices Used to Determine the Assessed Value of Farm & Agricultural Land \(10/2/2009\)](#)

[Withdrawing Land from Classification in the Current Use Program – Legislative Update \(12/20/2017\)](#)

## APPENDIX C – Forms and Publications

### C.1 Forms

| <b>Form Number</b>      | <b>Form Title</b>   |
|-------------------------|---|
| <a href="#">27 0060</a> | Confidential Tax Information Authorization  |
| 60 0002*                | Board Clerk's Record of Hearing   |
| 60 0003*                | County Secrecy Affidavit  |
| 61 0036*                | Appraisal Data Sheet  |
| 61 0060*                | Industrial Property Questionnaire   |
| 61 0061*                | Rent Information Survey   |
| <a href="#">61 0062</a> | Application for Continuing Education Credits: Advisory Appraisals   |
| <a href="#">62 0021</a> | Application for Designated Forest Land Parcels with Same Ownership  |
| <a href="#">62 0033</a> | Property Owner's Request for Removal of Designated Forest Land  |
| <a href="#">62 0047</a> | Notice of Removal of Designated Forest Land and Compensating Tax Calculation                                  |
| <a href="#">62 0048</a> | Notice of Intent to Remove Designated Forest Land   |
| <a href="#">62 0049</a> | Notice of Approval or Denial of Application for Designated Forest Land  |
| <a href="#">62 0109</a> | Notification to Owner of Creation of Local Improvement District and Special Benefit Assessments               |
| <a href="#">62 0110</a> | Application for Designated Forest Land Parcels with Multiple Ownerships                                       |
| <a href="#">63 0001</a> | Application for Property Tax Exemption  |
| 63 0017*                | Deferred Tax Transmittal (Senior Deferral)  |
| <a href="#">63 0023</a> | Property Tax Assistance Claim Form for Widows / Widowers of Veterans  |
| <a href="#">63 0025</a> | Relief Under the Provisions of the Federal Service members Civil Relief Act as Applied to Property Tax        |
| 63 0026*                | Deferred Property Tax or Special Assessment Partial Payment   |
| <a href="#">63 0027</a> | Application for Exemption of Farm Machinery and Equipment   |
| <a href="#">63 0028</a> | Notification to Owner of Creation of Local Improvement District and Special Benefit Assessments               |
| <a href="#">63 0029</a> | Exemption of Real and Personal Property Used in the Manufacturing of Biodiesel, Alcohol, or Wood Biomass Fuel |
| <a href="#">63 0030</a> | Application for Tribal Land Used for Essential Government Services  |

| <b>Form Number</b>      | <b>Form Title</b>   |
|-------------------------|---|
| <a href="#">63 0031</a> | Special Property Tax /Exemption for Installation of an Automatic Sprinkler System in a Nightclub  |
| <a href="#">63 0032</a> | Affidavit to Request Removal of Property Tax Delinquency for Manufactured /Mobile Homes or Park Model Trailers                                |
| <a href="#">64 0001</a> | Petition for Property Tax Refund  |
| <a href="#">64 0002</a> | Senior Citizen and Disabled Persons Exemption from Real Property Taxes  |
| <a href="#">64 0003</a> | Taxpayer's Claim for Reduction of Assessments Resulting from Destroyed Real or Personal Property or Loss of Value in a Declared Disaster Area |
| <a href="#">64 0004</a> | Levy Limit Calculation for Districts Not Levying Since 1985   |
| 64 0005*                | Washington State Association of County Assessors and DOR Training Registration Form   |
| <a href="#">64 0007</a> | Highest Lawful Levy Calculation and Actual Levy Calculation   |
| <a href="#">64 0009</a> | Exemption for Physical Improvements to a Single Family Dwelling   |
| <a href="#">64 0010</a> | Affidavit of Cooperative Housing or Life Estate for Senior Citizens Exemption   |
| <a href="#">64 0011</a> | Senior Citizen and Disabled Persons Declaration to Defer  |
| <a href="#">64 0012</a> | Report on Property Immune from Taxation   |
| <a href="#">64 0014</a> | Property Tax on Cessation of Use  |
| <a href="#">64 0016</a> | Senior Citizen / Disabled Persons Gross Income Adjustments for Business, Rental, or Farm Income   |
| <a href="#">64 0017</a> | Senior Citizen / Disabled Persons Property Tax Exemption and/or Deferral Programs   |
| <a href="#">64 0018</a> | Change in Status Report – Senior Citizen and Disabled Persons Exemption from Real Property Taxes  |
| 64 0019*                | Senior Citizen/Disabled Persons Deferral from Real Property Taxes – Renewal   |
| 64 0020*                | Senior Citizen/Disabled Persons Exemption from Real Property Taxes – Renewal  |
| <a href="#">64 0021</a> | Application for Classification or Reclassification as Open Space Land or Timber Land for Current Use Assessment                               |
| <a href="#">64 0022</a> | Open Space Taxation Agreement   |
| <a href="#">64 0023</a> | Notice of Removal of Current Use Classification and Additional Tax Calculations   |
| <a href="#">64 0024</a> | Current Use Application – Farm and Agricultural Land Classification   |
| 64 0025*                | Deferral for Homeowners with Limited Income – Renewal   |
| <a href="#">64 0027</a> | Notice of Request to Withdraw Current Use Assessment Classification   |
| <a href="#">64 0034</a> | Computation for School District Bond, Capital Project Fund, Transportation Vehicle Fund, and Maintenance and Operation Levies                 |
| <a href="#">64 0035</a> | Application and Certification of Special Valuation on Improvements to Historic Property   |

| <b>Form Number</b>      | <b>Form Title</b>   |
|-------------------------|---|
| <a href="#">64 0036</a> | Certification of Approval for Special Valuation on Historic Property  |
| <a href="#">64 0037</a> | Removal of Special Valuation on Historic Property   |
| <a href="#">64 0038</a> | Application for Transfer of Designated Forest Land to Current Use Classification  |
| <a href="#">64 0043</a> | Nonprofit Homes for the Aging   |
| <a href="#">64 0044</a> | Taxpayer Petition to County BOE for Review of Real Property Valuation Determination for Leasehold Excise Tax Purposes                     |
| <a href="#">64 0045</a> | Assessment Roll Correction Agreement Based on a Change of Land Use Designation  |
| <a href="#">64 0046</a> | Taxpayer's Request for Change in Valuation Upon Notice of Decision by Local Government Planning   |
| <a href="#">64 0047</a> | Notice of Continuance – Land Classified as Current Use or Designated as Forest Land   |
| <a href="#">64 0048</a> | Request for Reconvening (BOE)   |
| 64 0049*                | Notice of Approval to Hear Property Tax Appeals   |
| 64 0050*                | Notice of Meeting of County BOE   |
| <a href="#">64 0051</a> | Assessor's Certificate of Assessment Rolls to County BOE  |
| <a href="#">64 0052</a> | Assessor's Certificate of Real Property Assessment Roll to County BOE   |
| <a href="#">64 0053</a> | Assessor's Answer to Personal Property Petition to the County BOE   |
| <a href="#">64 0054</a> | Assessor's Certificate of Personal Property Roll to County BOE  |
| <a href="#">64 0055</a> | Assessor's Answer to Real Property Petition   |
| 64 0056*                | Minutes and Proceedings of the County BOE   |
| 64 0058*                | Order of the County BOE   |
| <a href="#">64 0059</a> | Assessor's Certificate of New Construction Value to County BOE  |
| <a href="#">64 0060</a> | Application for Change of Classification or Use   |
| <a href="#">64 0062</a> | Assessor's Response to Request for Review of Application Denial for Farm and Agricultural Land Classification and Forest Land Designation |
| 64 0064*                | County Board of Equalization (Sign-in Sheet)  |
| <a href="#">64 0066</a> | Assessor's Answer to Petition Appealing Current Use Assessment Valuation or Removal of Classification                                     |
| <a href="#">64 0070</a> | Notice of Request to Remove Current Use Assessment Classification   |
| <a href="#">64 0071</a> | Notice of Intent to Remove Current Use Assessment Classification  |
| <a href="#">64 0072</a> | Request for Information Verifying Intent to Continue Farm and Agricultural Land Classification  |
| <a href="#">64 0073</a> | Request for Information Verifying Intent to Continue Current Use Classification or Designated Forest Land                                 |

| <b>Form Number</b>      | <b>Form Title</b>   |
|-------------------------|---|
| <a href="#">64 0075</a> | Taxpayer Petition to the County BOE for Review of Real Property Valuation Determination   |
| <a href="#">64 0076</a> | Taxpayer Petition to the County BOE for Review of Personal Property Valuation Determination   |
| <a href="#">64 0077</a> | Taxpayer Petition to the County BOE for Review of Current Use Determination   |
| <a href="#">64 0078</a> | Assessment Roll Corrections Agreed to by the Taxpayer   |
| <a href="#">64 0079</a> | Request for Direct Appeal to the State Board of Tax Appeals   |
| <a href="#">64 0080</a> | Request for Administration of Appraiser Examination   |
| <a href="#">64 0081</a> | Application for Accreditation as an Ad Valorem Real Property Appraiser  |
| <a href="#">64 0082</a> | Senior Citizens and Disabled Persons Reduction from Leasehold Excise Tax  |
| <a href="#">64 0083</a> | Application for Accreditation Renewal   |
| <a href="#">64 0085</a> | Declaration of Trust for Senior Citizens Property Tax Exemptions  |
| <a href="#">64 0088</a> | Notice of Approval or Denial of Application for Classification as Farm and Agricultural Land  |
| <a href="#">64 0090</a> | Taxpayer Petition to the County BOE for Denial of Senior Citizen/Disabled Person Exemption or Deferral Determination                  |
| <a href="#">64 0091</a> | Application for Exemption of Improvements Benefiting Fish and Wildlife Habitat, Water Quality, or Water Quantity                      |
| <a href="#">64 0092</a> | Annual Certification for Improvements Being Maintained for the Benefit of Fish and Wildlife Habitat, Water Quality, or Water Quantity |
| <a href="#">64 0093</a> | Notice of Withdrawal of Current Use Assessment Classification   |
| <a href="#">64 0094</a> | Continuing Education Course Approval Application  |
| <a href="#">64 0095</a> | Proof of Disability Statement   |
| <a href="#">64 0096</a> | Prorating worksheet for 1% Constitutional Limit w/ Instructions   |
| <a href="#">64 0097</a> | Prorating Worksheet for \$5.90 Aggregate Limit w/ Instructions  |
| <a href="#">64 0098</a> | Income Checklist for Senior Citizen / Disabled Persons Property Tax Relief Programs   |
| <a href="#">64 0100</a> | Levy Certification  |
| <a href="#">64 0101</a> | Taxing District Ordinance / Resolution  |
| 64 0102*                | Electronic Filing of Personal Property Listing  |
| <a href="#">64 0103</a> | Notice of Approval or Denial of Application for Classification as Open Space or Timber Land   |
| <a href="#">64 0104</a> | Personal and Industrial Property Valuation Guidelines   |
| <a href="#">64 0105</a> | Deferral Application for Homeowners with Limited Income   |
| 64 0106*                | County Statistics for Comparison Report   |

| <b>Form Number</b>      | <b>Form Title</b>  |
|-------------------------|--|
| <a href="#">64 0108</a> | Current Use Application Farm and Agricultural Land Classification Parcels with Multiple Ownerships                       |
| <a href="#">64 0109</a> | Current Use Application Timber Land Classification Parcels with Multiple Ownerships                                      |
| <a href="#">64 0110</a> | Certification of Contiguous Parcels with Different Ownerships  |
| <a href="#">64 0111</a> | Current Use Application Timber Land Classification Parcels with Same Ownership   |
| 64 0113*                | Assessor's Answer to Petition Appealing Senior Citizen/Disabled Person Exemption Determination or Deferral Determination |
| <a href="#">65 0004</a> | Private Car Companies Annual Report  |
| <a href="#">65 0009</a> | Public Utilities Annual Report (Airline Companies – Domestic)  |
| <a href="#">65 0010</a> | Public Utilities Annual Report (Small Domestic and Fractional Airplane Companies of Any Size)                            |
| <a href="#">65 0011</a> | Public Utilities Addendum for Part 91 (Charter Airlines)   |
| <a href="#">65 0012</a> | Public Utilities Annual Report (Liquid Pipeline Companies)   |
| <a href="#">65 0018</a> | Public Utility District Annual Report  |
| <a href="#">65 0019</a> | Public Utilities Annual Report (Railroad Companies)  |
| <a href="#">65 0029</a> | Public Utilities Annual Report (Telecommunications Companies)  |
| <a href="#">65 0030</a> | Public Utilities Annual Report (Rural Electric Cooperatives)   |
| <a href="#">65 0032</a> | Public Utilities Annual Report (Electric Investor Owned)   |
| <a href="#">65 0033</a> | Public Utilities Annual Report (Natural Gas Pipeline & Distribution)   |
| <a href="#">65 0036</a> | Public Utilities Annual Report (Wireless Telecommunications Companies)   |
| <a href="#">65 0037</a> | Notification of Real Property Transfers of Public Utility Companies  |

\* Contact the Department of Revenue for a copy.

## C.2 Publications

| <b>Publication Number</b> | <b>Publication Title</b>  |
|---------------------------|---|
| <a href="#">BR 0012</a>   | Paying your Property Taxes Under Protest                            |
| <a href="#">BR 0025</a>   | Commercial Vessel Tax (DOR Special Programs Division)               |
| <a href="#">FS 0024</a>   | Resolution/Ordinance Procedures for Increasing Property Tax Revenue |
| <a href="#">FS 0012</a>   | Homeowner's Guide to Property Taxes                                 |

| <b>Publication Number</b>    | <b>Publication Title</b>   |
|------------------------------|--|
| <a href="#">FS 0080</a>      | Homeowner's Guide to Mass Appraisal  |
| <a href="#">FS 0014</a>      | Personal Property Tax  |
| <a href="#">FS 0016</a>      | Nonprofit Organizations  |
| <a href="#">FS 0017 LP</a>   | Property Tax Deferrals for Senior Citizens and Disabled Persons            |
| <a href="#">PTFS 0017 EX</a> | Property Tax Exemptions for Senior Citizens and Disabled Persons           |
| <a href="#">FS 0024</a>      | Guidelines for Timber Management Plans (DOR Special Programs Division)     |
| <a href="#">FS 0026</a>      | Property Tax Tip Sheet- State School Levy                                  |
| <a href="#">FS 0031</a>      | Property Tax Calendar  |
| <a href="#">FS 0034</a>      | Appealing Your Property Tax Valuations to the County Board of Equalization |
| <a href="#">FS 0046</a>      | Open Space Taxation Act  |
| <a href="#">FS 0049</a>      | Designated Forest Land   |
| <a href="#">PTFS 0051</a>    | Property Tax Assistance for Widows or Widowers of Disabled Veterans        |
| <a href="#">PTFS 0057</a>    | Property Tax Deferrals for Homeowners with Limited Income                  |
| <a href="#">FS 0050</a>      | Property Tax Assessment of Mobile and Manufactured Homes                   |
|                              | <a href="#">County Assessor's Manual</a>                                   |
|                              | <a href="#">County Boards of Equalization Manual</a>                       |
|                              | <a href="#">Levy Manual</a>  |
|                              | <a href="#">Personal Property Manual</a>                                   |
|                              | Current Use and Designated Forestland Manual                               |
| <a href="#">Web Based</a>    | Ballot Measure Requirements for Voted Property Tax Levies                  |

## APPENDIX D – Miscellaneous Materials

|  |
|--|
| <a href="#">Industrial Valuation Guidelines</a>        |
| <a href="#">Personal Property Valuation Guidelines</a> |
| Electronic Filing of Personal Property Listing*        |