



Important Real Property Tax Dates - Washington

JANUARY

- 1* Existing real and personal property is valued as of January 1 of the assessment year for taxes due and payable in the following tax year (RCW 84.36.005 and RCW 84.40.020)
- 15* County assessor delivers tax roll to county treasurer and provides county auditor with an abstract of the tax rolls showing total amount of taxes collectible in each taxing district. (RCW 84.52.080)

FEBRUARY

- 29 Assessor submits the following reports to the Department of Revenue (DOR) Research and Legislative Analysis Division:
 - XXXX Assessments and Levies Due in YYYY (XXXX is Assessment Year and YYYY is the Tax Year)
 - County Senior Citizen Relief
 - Final State Property Tax Levy Values
 - Taxing District Levy Computation Worksheets (form REV 64 0007)
- 29 Treasurer submits the following report to DOR Research and Legislative Analysis Division:
 - County Property Tax Collections (Calendar Year)

MARCH

- 1 Counties' new revaluation plans are due. (RCW 84.41.041, WAC 458-07-025)
- 15 Utility company annual returns are due. Penalties apply. (RCW 84.12.230 and 260)
- 15 PUD Privilege Tax Annual Reports are due. (RCW 54.28.030)
- 31* Nonprofit property tax exemption applications are due. Penalties apply. (RCW 84.36.815; 825)
- 31* Property tax assistance claims for widows/widowers of qualified veterans are due. (RCW 84.39.020)

APRIL

- 30 Personal property listing forms are due to the county assessor. Penalties apply. (RCW 84.40.020, 040, 060 and 130)
- 30 Taxes are due. If taxes are less than \$50, full payment is due. If taxes are \$50 or more, one half of the payment is due. Second half payment is due October 31. (RCW 84.56.020)
- 30 (Prior to May 1) PUD Privilege Tax billings are issued. (RCW 54.28.040)

MAY

- 1 Prior year applications for forest land designation are considered approved unless assessor has notified the owner otherwise. (RCW 84.33.130)
- 1 Prior year current use farm and agricultural land applications are considered approved unless assessor has notified owner otherwise. (RCW 84.34.035)
- 31 County assessors complete and list valuation on all property. Property may be added later (new construction and mobile homes) after giving written notice to the taxpayer. (RCW 84.40.040)

JUNE

- 1 Three percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 1 PUD Privilege Tax is due. (RCW 54.28.040)
- 30* (On or before) DOR prepares stumpage values for July through December 2012. (RCW 84.33.091)
- 30* DOR determines value of state assessed property and sends Tentative Value Notices. (RCW 84.12.270)

JULY

- 1* Appeals to the county Board of Equalization must be filed by today or within 30 days of notification. County legislative authority may extend the deadline up to 60 days by adoption of local ordinance/rule. (RCW 84.40.038)
- 9 (On or before the second Monday) County officials and local taxing districts begin preparing estimated budgets for submission to county auditor or chief financial officer, if in a charter county, on or before the second Monday in August. (RCW 36.40.010)
- 15* Assessor certifies the assessment roll to the county board of equalization. (RCW 84.40.320)
- 15* Assessor's Certificate of Assessment Rolls to County Board of Equalization (RCW 84.40.320) submitted to DOR Property Tax Division.
- 15* County Boards of Equalization meet in open session. Minimum session is three days; maximum session is four weeks. (RCW 84.48.010)
- 16 (On or before) Requests for hearings on state assessed public utility values must be received. (RCW 84.12.340)
- 17 (Eleven business days after June 30) Hearings on state assessment of public utility property begin, continuing through July 30. (RCW 84.12.340)
- 31 Assessment date for new construction. (RCW 36.21.080)

AUGUST

- 1 Most taxing district boundaries, including school districts, established for levy collection next year. (RCW 84.09.030)
- 1 Nonprofit property tax exemption determination completed by DOR. (RCW 84.36.830)
- 13 (On or before the second Monday) Estimated budgets from county officials must be submitted to county auditor or, if in a charter county, chief financial officer. (RCW 36.40.010)
- 20 (On or before) Final values of state assessed properties issued. [WAC 458-50-070(4)]
- 30 DOR estimates the number of acres of public forest land available for timber harvest for each county and for each taxing district. (RCW 84.33.089)
- 30 Treasurer submits End of Fiscal Year Recap for the State Levy Report to DOR Business and Financial Services Division.
- 31 (On or before) DOR notifies county assessors of properties exempt from property tax. (RCW 84.36.835)
- 31 New construction placed on current assessment roll at the valuation assessed July 31. (RCW 36.21.070 through 36.21.090)
- 31 Assessors submit Taxing District Boundary Report (Tax Code Area Changes) to DOR Property Tax Division. (WAC 458-12-140)

SEPTEMBER

- 1* Applications for limited income deferrals are due. (RCW 84.37.040)
- 1* Boundaries for Mosquito Districts must be established for levy collection next year. (RCW 17.28.253)
- 3 (Prior to the first Monday) DOR determines the indicated ratio for each county. (RCW 84.48.075)
- 4 (On or before the first Tuesday) County auditors' preliminary budgets are due to Boards of County Commissioners. (RCW 36.40.050)
- 15* Assessor submits the following reports to DOR Property Tax Division:
 - Certificate of New Construction Value (form REV 64 0059)
 - Real Property Sales Study
- 15* Designated forest land composite tax rate is due to DOR Forest Tax Division.
- 28 (Prior to October 1) Timber Assessed Value (TAV) calculated for each county. (RCW 84.33.035)

OCTOBER

- 1 Applications for special valuations on historic properties for 2013 are due. (RCW 84.26.040)
- 1 Newly incorporated port and fire boundaries set. [RCW 84.09.030(1)(b)]
- 1 (First Monday in October) Boards of County Commissioners begin hearings on county budgets. (RCW 36.40.070) However, budget hearings may be held on first Monday in December. (RCW 36.40.071)
- 12 (Prior to October 15) Counties' annual reports on revaluation progress are due. (RCW 84.41.130)
- 31 Second half of property taxes due. (RCW 84.56.020)
- 31 Assessor submits Abstract of Assessed Values Report to DOR Research and Legislative Analysis Division.

NOVEMBER

- 30 City and other taxing district budgets are due to the county legislative authority. (RCW 84.52.020)
- 30 Tax certifications and the amount levied per taxing district are due to county assessors. (RCW 84.52.070)
- 30 The governing body of each taxing district authorized to levy taxes directly shall certify to county assessor amount of taxes levied for district purposes. (RCW 84.52.070)

Also in November

- Treasurer submits Refund Fund Levy Report to DOR Research and Legislative Analysis Division.

DECEMBER

- 1* Eight percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- 3 (First Monday in December) Boards of County Commissioners may meet to hold budget hearings provided for in RCW 36.40.070. (RCW 36.40.071)
- 31 (On or before) DOR prepares stumpage values for January through June 2013. (RCW 84.33.091)
- 31 Application due date for senior citizen and disabled person property tax exemption for coming year. (RCW 84.36.385)
- 31 Current Use Program applications are due for classification in the next assessment year. (RCW 84.34.030)

This information is brought to you by:



*If a due date falls on a Saturday, Sunday, or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

Source: Washington State Dept. of Revenue, for info contact:

Phone: (360) 534-1400 • <http://dor.wa.gov>