

# IMPORTANT DATES RELATING TO PROPERTY ASSESSMENT AND TAXATION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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