# Property Tax Guidelines Washington

## **Important Dates**

January 1st of each year per annual reassessment cycle
Mid-February
1st half taxes are due April 30th 2nd half taxes are due October 31st
Assessment notices are typically issued between May and November. However, they can be issued at any point during year.
County Board of Equalization – The later of July 1st of the assessment year* OR within 30 calendar days after the date of the value change notice or other notice of determination (up to 60 days in those counties that the Legislative Authority has extended the deadline).
Washington SBTA – within 30 days from the mail date stated on the notice of decision by the county board.



County Tax Assessor's Office

## How is the assessed value determined?

Washington state requires that the tax assessment be 100% of the fair market value of the property. This amount may be less than the appraised value of your property if you are receiving any type of exemption or reduction.

# Which properties are the best candidates for appeal?

Properties that have recently changed ownership or have recently been completed are the best candidates for property tax appeals.

## What are the levels of appeal?

County Board of Equalization Washington State Board of Tax Appeals Washington State Superior Court Washington State Appeals Court Washington State Supreme Court



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