



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Washington (WA) Summary Calendar
General Information	General Information
Lien Date:	1-Jan
Assessment Notice Date:	Varies by County
Valuation Methodology:	3 Methods used. Sales of Comparable Properties w/in prior 5 yrs is preferred method.
State websites:	http://dor.wa.gov
How often is the reassessment:	Law requires revaluation of Real Property at least once each four years and physical inspection at least once each six years. Values may be adjusted in intervening years between valuations.
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	No, however Taxpayer's that have Industrial Property will submit the WA State Industrial Real Property Report which is due 4/30.
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	New construction is assessed each year as of July 31.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	No specific provision.
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	100%
Personal Property Rendition Due:	30-Apr
Extension allowed (length and how file):	With approval.
File Rendition With:	County
Inventory Taxable:	Exempt
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Proportional exemption allowed for property in transit.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	No
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	Yes



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Unlicensed Motor Vehicles Reported on Rendition:	Yes
Leased Equipment Taxable:	No specific provision.
Software Taxable:	No, Not Generally
Abatements/Exemptions:	Main exemptions include, but are not limited to: Alcohol fuel manufacturing facilities, retired property owners, business inventories.
Intangible Property Taxable:	No
Omitted Personal Property:	May go back three assessment years to assess omitted property.
Construction Work in Progress Taxable:	New construction is assessed each year until August 31. Taxable after 30% completion.
Pollution Control Taxable:	No specific provision.
air	
water	
Relevant citations for landmark property tax decisions:	Fixed Machinery & Equipment varies by county whether taxes as Real or Personal Property.
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due between February 15 and April 30 or in installments due on April 30 and October 31. Pay when due even if appealing.
Discounts	None
Payment Options	Payment in Arrears
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Varies by County
Appeal Deadlines (received or postmarked):	Appeals to the county board of equalization must be filed by the later of (1) July 1 of an Assessment year, (2) within 30 days after a change notice is mailed, or (3) within a time limit of 60 days adopted by the county legislative authority. Appeals to the board of tax appeals must be via the Petition Form. A Postmark by the required deadline is acceptable.