

**Chapter 84.40 RCW**  
**LISTING OF PROPERTY**

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*Qualifications for persons assessing real property—Examination: RCW 36.21.015.*

**RCW 84.40.020 Assessment date—Average inventory basis may be used—Public inspection of listing, documents, and records.** All real property in this state 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. Such listing and all supporting documents and records shall be open to public inspection during the regular office hours of the assessor's office: PROVIDED, That confidential income data is hereby exempted from public inspection as noted in RCW 42.56.070 and 42.56.210. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and ownership on the first day of January of the year in which it is assessed: PROVIDED, That if the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not fairly represent the average stock carried by such taxpayer, such stock shall be listed and

assessed upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business. [2005 c 274 § 364; 2001 c 187 § 16. Prior: 1997 c 239 § 2; 1997 c 3 § 103 (Referendum Bill No. 47, approved November 4, 1997); 1973 c 69 § 1; 1967 ex.s. c 149 § 35; 1961 c 15 § 84.40.020; prior: (i) 1939 c 137 § 1; 1925 ex.s. c 130 § 8; 1897 c 71 § 6; 1895 c 176 § 3; 1893 c 124 § 6; 1891 c 140 §§ 1, 6; 1890 p 532 § 6; Code 1881 § 2832; 1871 p 40 § 15; 1869 p 180 § 15; 1867 p 62 § 6; 1854 p 332 § 4; RRS § 11112. (ii) 1937 c 122 § 1; 1890 p 532 § 6; RRS § 11112-1.]

**Application—2001 c 187:** "This act applies for [to] taxes levied in 2001 for collection in 2002 and thereafter." [2001 c 187 § 33.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.025 Access to property required.** For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for this purpose by the assessor.

In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW. [1982 1st ex.s. c 46 § 10.]

**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.** (1) All property must 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.

(2) Taxable leasehold estates must be valued at such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid.

(3) The true and fair value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) must be based upon the following criteria:

(a) Any sales of the property being appraised or similar properties with respect to sales made within the past five years. The appraisal must be consistent with the comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning, and any other governmental policies or practices in effect at the time of

appraisal that affect the use of property, as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage or highest and best use not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes or other government restrictions. The appraisal must also take into account: (i) In the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (ii) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller-developer financing arrangements may not be used as sales of similar property.

(b) In addition to sales as defined in subsection (3)(a) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property, as limited by law or ordinance. Consideration should be given to any agreement, between an owner of rental housing and any government agency, that restricts rental income, appreciation, and liquidity; and to the impact of government restrictions on operating expenses and on ownership rights in general of such housing. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection must be the dominant factors in valuation. When provisions of this subsection are relied upon for establishing values the property owner must be advised upon request of the factors used in arriving at such value.

(c) In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon must be determined; also the true and fair value of structures thereon, but the valuation may not exceed the true and fair value of the total property as it exists. In valuing agricultural land, growing crops must be excluded. For purposes of this subsection (3)(c), "growing crops" does not include cannabis as defined under RCW 69.50.101. [2022 c 16 § 167; 2014 c 140 § 29; 2007 c 301 § 2; 2001 c 187 § 17; 1998 c 320 § 9. Prior: 1997 c 429 § 34; 1997 c 134 § 1; 1997 c 3 § 104 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 124 § 20; 1993 c 436 § 1; 1988 c 222 § 14; 1980 c 155 § 2; prior: 1973 1st ex.s. c 195 § 96; 1973 1st ex.s. c 187 § 1; 1972 ex.s. c 125 § 2; 1971 ex.s. c 288 § 1; 1971 ex.s. c 43 § 1; 1961 c 15 § 84.40.030; prior: 1939 c 206 § 15; 1925 ex.s. c 130 § 52; 1919 c 142 § 4; 1913 c 140 § 1; 1897 c 71 § 42; 1893 c 124 § 44; 1891 c 140 § 44; 1890 p 547 § 48; RRS § 11135. FORMER PART OF SECTION: 1939 c 116 § 1, part, now codified in RCW 84.40.220.]

**Intent—Finding—2022 c 16:** See note following RCW 69.50.101.

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Severability—1997 c 429:** See note following RCW 36.70A.3201.

**Application—1997 c 3:** "(1) Sections 101 through 126 of this act apply to taxes levied for collection in 1999 and thereafter.

(2) Sections 201 through 207 of this act apply to taxes levied for collection in 1998 and thereafter." [1997 c 3 § 501 (Referendum Bill No. 47, approved November 4, 1997).]

**Severability—1997 c 3:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1997 c 3 § 502 (Referendum Bill No. 47, approved November 4, 1997).]

**Part headings not law—1997 c 3:** "Part headings used in this act are not any part of the law." [1997 c 3 § 503 (Referendum Bill No. 47, approved November 4, 1997).]

**Referral to electorate—1997 c 3:** "Except for section 401 of this act, the secretary of state shall submit this act to the people for their adoption and ratification, or rejection, at the next general election to be held in this state, in accordance with Article II, section 1 of the state Constitution and the laws adopted to facilitate its operation." [1997 c 3 § 504.] 1997 c 3 (this act) was adopted and ratified by the people at the November 4, 1997, general election (Referendum Bill No. 47).

**Effective date—Applicability—1980 c 155:** "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately and shall be effective for assessments made in 1980 and years thereafter." [1980 c 155 § 8.]

**Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**Severability—Construction—1973 1st ex.s. c 187:** "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of this 1973 amendatory act, or the application of the provision to other persons or circumstances is not affected: PROVIDED, That if the leasehold in lieu excise tax imposed by section 4 of this 1973 amendatory act is held invalid, the entirety of the act, except for section 3 and section 15, shall be null and void." [1973 1st ex.s. c 187 § 13.]

**Severability—1972 ex.s. c 125:** See note following RCW 84.40.045.

**Savings—1971 ex.s. c 288:** "The amendment or repeal of any statutes by this 1971 amendatory act shall not be construed as invalidating, abating or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes amended or repealed. Such amendment or repeals shall not affect the right of any person to make a claim for exemption during the calendar year 1971 pursuant to RCW 84.36.128." [1971 ex.s. c 288 § 12.]

**Severability—1971 ex.s. c 288:** "If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 288 § 28.]

**Severability—1971 ex.s. c 43:** "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 43 § 6.]

**RCW 84.40.0301 Determination of value by public official—Review—Revaluation—Presumptions.** Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence. [1994 c 301 § 35; 1971 ex.s. c 288 § 2.]

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.

**RCW 84.40.031 Valuation of timber and timberlands—Criteria established.** Based upon the study as directed by house concurrent resolution No. 10 of the thirty-seventh session of the legislature relating to the taxation of timber and timberlands, the legislature hereby establishes the criteria set forth in RCW 84.40.031 through 84.40.033 as standards for the valuation of timber and timberlands for tax purposes. [1983 c 3 § 228; 1963 c 249 § 1.]

**Severability—1963 c 249:** "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of this act, or the application of the provisions to other persons or circumstances is not affected." [1963 c 249 § 6.]

**RCW 84.40.032 Valuation of timber and timberlands—"Timberlands" defined and declared lands devoted to reforestation.** As used in RCW 84.40.031 through 84.40.033 "timberlands" means land primarily suitable and used for growing a continuous supply of forest products, whether such lands be cutover, selectively harvested, or contain merchantable or immature timber, and includes the timber thereon. Timberlands are lands devoted to reforestation within the meaning of Article VII, section 1 of the state Constitution as amended. [1983 c 3 § 229; 1963 c 249 § 2.]

**Severability—1963 c 249:** See note following RCW 84.40.031.

**RCW 84.40.033 Valuation of timber and timberlands—Legislative findings.** It is hereby found and declared that:

(1) Timber constitutes the primary renewable resource of this state.

(2) It is the public policy of this state that timberlands be managed in such a way as to assure a continuous supply of forest products.

(3) It is in the public interest that forest valuation and taxation policy encourage and permit timberland owners to manage their lands to sustain maximum production of raw materials for the forest industry, to maintain other public benefits, and to maintain a stable and equitable tax base.

(4) Forest management entails continuous and accumulative burdens of taxes, protection, management costs, interest on investment, and risks of loss from fire, insects, disease and the elements over long periods of time prior to harvest and realization of income.

(5) Existing timberland valuation and taxation procedures under the general property tax system are consistent with the public interest and the public policy herein set forth only when due consideration and recognition is given to all relevant factors in determining the true and fair value in money of each tract or lot of timberland.

(6) To assure equality and uniformity of taxation of timberland, uniform principles should be applied for determining the true and fair value in money of such timberlands, taking into account all pertinent factors such as regional differences in species and growing conditions.

(7) The true and fair value in money of timberlands must be determined through application of sound valuation principles based upon the highest and best use of such properties. The highest and best use of timberlands, whether cut-over, selectively harvested, or containing merchantable or immature timber, is to manage, protect and harvest them in a manner which will realize the greatest economic value and assure the maximum continuous supply of forest products. This requires that merchantable timber originally on timberlands be harvested gradually to maintain a continuous supply until immature timber reaches the optimum age or size for harvesting, that immature timber on timberlands be managed and protected for extensive periods until it reaches such optimum age or size and that such timberlands be continually restocked as harvested.

(8) Reforestation entails an integrated forest management program which includes gradual harvesting of existing merchantable timber, management and protection of immature timber during its growth cycle until it reaches the optimum size or age for harvesting and a continual preparation and restocking of areas after harvest. Such management of timberlands is now generally followed and practiced in this state and it is in the public interest that such management be continued and encouraged.

(9) The prices at which merchantable timber is sold generally reflect values based upon immediate harvesting, and the prices at which both merchantable and immature timber are sold frequently reflect circumstances peculiar to the particular purchaser. Such prices generally make little or no allowance for the continuous and accumulative burdens of taxes, protection, management costs, interest on investment, and risks of loss from fire, insects, disease, and the elements which must be borne by the owner of timberlands over long periods of time prior to the time timber is harvested and income is realized. Such prices do not, therefore, provide a reliable measure of the true and fair value in money. Accordingly, both the public policy and the public interest of this state and sound principles of timber valuation require that in the determination of the true and fair value

in money of such properties appropriate and full allowance be made for such continuous and accumulative burdens over the period of time between assessment and harvest. [1963 c 249 § 3.]

**Severability—1963 c 249:** See note following RCW 84.40.031.

**RCW 84.40.036 Valuation of vessels—Apportionment.** (1) As used in this section, "apportionable vessel" means a ship or vessel which is:

(a) Engaged in interstate commerce;  
(b) Engaged in foreign commerce; and/or  
(c) Engaged exclusively in fishing, tendering, harvesting, and/or processing seafood products on the high seas or waters under the jurisdiction of other states.

(2) The value of each apportionable vessel shall be apportioned to this state based on the number of days or fractions of days that the vessel is within this state during the preceding calendar year: PROVIDED, That if the total number of days the vessel is within the limits of the state does not exceed one hundred twenty for the preceding calendar year, no value shall be apportioned to this state. For the purposes of this subsection (2), a fraction of a day means more than sixteen hours in a calendar day.

(3) Time during which an apportionable vessel is in the state for one or more of the following purposes shall not be considered as time within this state, if the length of time is reasonable for the purpose:

(a) Undergoing repair or alteration;  
(b) Taking on or discharging cargo, passengers, or supplies; and  
(c) Serving as a tug for a vessel under (a) or (b) of this subsection.

(4) Days during which an apportionable vessel leaves this state only while navigating the high seas in order to travel between points in this state shall be considered as days within this state. [1998 c 335 § 6; 1986 c 229 § 2.]

**Effective date—1998 c 335:** See note following RCW 84.12.200.

**Application—1986 c 229:** See note following RCW 84.36.080.

*Listing of taxable ships and vessels with department: RCW 84.40.065.*

*Partial exemption for ships and vessels: RCW 84.36.080.*

**RCW 84.40.037 Valuation of computer software—Embedded software.**

(1) Computer software, except embedded software, shall be valued in the first year of taxation at one hundred percent of the acquisition cost of the software and in the second year at fifty percent of the acquisition cost. Computer software, other than embedded software, shall have no value for purposes of property taxation after the second year.

(2) Embedded software is a part of the computer system or other machinery or equipment in which it is housed and shall be valued in the same manner as the machinery or equipment. [1991 sp.s. c 29 § 4.]

~~Findings, intent—Severability—Application—1991 sp.s. c 29:~~ See notes following RCW 84.04.150.

**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.**

(1) The owner or person responsible for payment of taxes on any property may petition the county board of equalization for a change in the assessed valuation placed upon such property by the county assessor or for any other reason specifically authorized by statute. Such petition must be made on forms prescribed or approved by the department of revenue and any petition not conforming to those requirements or not properly completed may not be considered by the board. The petition must be filed with the board:

(a) On or before July 1st of the year of the assessment or determination;

(b) Within thirty days after the date the assessment, value change notice, or other notice was mailed;

(c) Within thirty days after the date that the assessor electronically (i) transmitted the assessment, value change notice, or other notice, or (ii) notified the owner or person responsible for payment of taxes that the assessment, value change notice, or other notice was available to be accessed by the owner or other person; or

(d) Within a time limit of up to sixty days adopted by the county legislative authority, whichever is later. If a county legislative authority sets a time limit, the authority may not change the limit for three years from the adoption of the limit.

(2) The board of equalization may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause for the late filing. However, the board of equalization must waive the filing deadline for the circumstance described under (f) of this subsection if the petition is filed within a reasonable time after the filing deadline. The decision of the board of equalization regarding a waiver of the filing deadline is final and not appealable under RCW 84.08.130. Good cause may be shown by one or more of the following events or circumstances:

(a) Death or serious illness of the taxpayer or his or her immediate family;

(b) The taxpayer was absent from the address where the taxpayer normally receives the assessment or value change notice, was absent for more than fifteen days of the days allowed in subsection (1) of this section before the filing deadline, and the filing deadline is after July 1;

(c) Incorrect written advice regarding filing requirements received from board of equalization staff, county assessor's staff, or staff of the property tax advisor designated under RCW 84.48.140;

(d) Natural disaster such as flood or earthquake;

(e) Delay or loss related to the delivery of the petition by the postal service, and documented by the postal service;

(f) The taxpayer was not sent a revaluation notice under RCW 84.40.045 for the current assessment year and the taxpayer can demonstrate both of the following:

(i) The taxpayer's property value did not change from the previous year; and

(ii) The taxpayer's property is located in an area revalued by the assessor for the current assessment year; or

(g) Other circumstances as the department may provide by rule.

(3) The owner or person responsible for payment of taxes on any property may request that the appeal be heard by the state board of tax appeals without a hearing by the county board of equalization when the assessor, the owner or person responsible for payment of taxes on the property, and a majority of the county board of equalization agree that a direct appeal to the state board of tax appeals is appropriate. The state board of tax appeals may reject the appeal, in which case the county board of equalization must consider the appeal under RCW 84.48.010. Notice of such a rejection, together with the reason therefor, must be provided to the affected parties and the county board of equalization within thirty days of receipt of the direct appeal by the state board. [2014 c 97 § 407; 2011 c 84 § 1; 2001 c 185 § 11; 1997 c 294 § 1; 1994 c 123 § 4; 1992 c 206 § 11; 1988 c 222 § 19.]

**Application—2011 c 84:** "This act applies to taxes levied for collection in 2012 and thereafter." [2011 c 84 § 2.]

**Application—2001 c 185 §§ 1-12:** See note following RCW 84.14.110.

**Applicability—1994 c 123:** See note following RCW 84.36.815.

**Effective date—1992 c 206:** See note following RCW 82.04.170.

**Effective date—1988 c 222:** See note following RCW 84.40.040.

**RCW 84.40.039 Reducing valuation after government restriction—Petitioning assessor—Establishing new valuation—Notice—Appeal—Refund.**

(1) The owner or person responsible for payment of taxes on any real property may petition the assessor for a reduction in the assessed value of the real property at any time within three years of adoption of a restriction by a government entity.

(2) Notwithstanding the revaluation cycle for the county, the assessor shall reconsider the valuation of the real property within one hundred twenty days of the filing of a petition under subsection (1) of this section. If the new valuation is established for the real property after this review, the assessor shall notify the property owner in the manner provided in RCW 84.40.045. Unless the real property would otherwise be revalued that year as a result of the revaluation cycle or new construction, the valuation of the real property shall not be increased as a result of this revaluation. If the new valuation is established after June 1st in any year, the new valuation shall be used for purposes of imposing property taxes in the following year, but the property owner shall be eligible for a refund under RCW 84.69.020.

(3) A new valuation established under this section may be appealed under RCW 84.40.038.

(4) If the assessor reduces the valuation of real property using the process under this section, the property owner shall be entitled to a refund on property taxes paid on this property calculated as follows:

(a) A property owner is entitled to receive a refund for each year after the restriction was adopted, but not to exceed three years, that the taxpayer paid property taxes on the real property based upon the prior higher valuation; and

(b) The amount of the refund in each year shall be the amount of reduced valuation on the real property for that year, multiplied by the rate of property taxes imposed on the property in that year.

(5) As used in this section, "restriction" means a limitation, requirement, regulation, or restriction that limits the use of the property, including those imposed by the application of ordinances, resolutions, rules, regulations, policies, statutes, and conditions of land use approval. [1998 c 306 § 1.]

**RCW 84.40.040 Time and manner of listing.** The assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties in the state. The assessor shall also complete the duties of listing and placing valuations on all property by May 31st of each year, except that the listing and valuation of construction and mobile homes under RCW 36.21.080 and 36.21.090 shall be completed by August 31st of each year, and in the following manner, to wit:

The assessor shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter one hundred percent of the true and fair value of such land and value of such improvements, together with the total of such one hundred percent valuations, opposite each description of property on the assessment list and tax roll.

The assessor shall make an alphabetical list of the names of all persons in the county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the standard form prescribed by the department of revenue, which statement and list shall include, if required by the form, the year of acquisition and total original cost of personal property in each category of the prescribed form. However, the assessor may list and value improvements on publicly owned land in the same manner as real property is listed and valued, including conformance with the revaluation program required under chapter 84.41 RCW. Such list and statement shall be filed on or before the last day of April. The assessor shall on or before the 1st day of January of each year mail, or electronically transmit, a notice to all such persons at their last known address that such statement and list is required. This notice must be accompanied by the form on which the statement or list is to be made. The notice mailed, or electronically transmitted, by the assessor to each taxpayer each year shall, if practicable, include the statement and list of personal property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value of the property included in such statement and enter one hundred percent of the same on the assessment roll opposite the name of the party assessed; and in making such entry in the assessment list, the assessor shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of the party's residence or place of business. The assessor may, after giving written notice of the action to the person to be assessed, add to the

assessment list any taxable property which should be included in such list. [2003 c 302 § 1; 2001 c 187 § 18; 1997 c 3 § 106 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 15; 1982 1st ex.s. c 46 § 5; 1973 1st ex.s. c 195 § 97; 1967 ex.s. c 149 § 36; 1961 c 15 § 84.40.040. Prior: 1939 c 206 § 16, part; 1925 ex.s. c 130 § 57, part; 1897 c 71 § 46, part; 1895 c 176 § 5, part; 1893 c 124 § 48, part; 1891 c 140 § 48, part; RRS § 11140, part.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Effective date—1988 c 222:** "Sections 15, 17, 19, 20, 21, 28, and 30 of this act shall take effect January 1, 1989." [1988 c 222 § 35.]

**Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.042 Valuation and assessment of divided or combined property.** (1) When real property is divided in accordance with chapter 58.17 RCW, the assessor shall carefully investigate and ascertain the true and fair value of each lot and assess each lot on that same basis, unless specifically provided otherwise by law. For purposes of this section, "lot" has the same definition as in RCW 58.17.020.

(a) The assessor must establish the true and fair value by October 30th of the year following the recording of the plat, replat, or altered plat. The value established must be the value of the lot as of January 1st of the year the original parcel of real property was last revalued.

(b) For purposes of this section, "subdivision" means a division of land into two or more lots.

(c) For each subdivision, all current year and delinquent taxes and assessments on the entire tract must be paid in full in accordance with RCW 58.17.160 and 58.08.030 except when property is being acquired by a government for public use. For purposes of this section, "current year taxes" means taxes that are collectible under RCW 84.56.010 subsequent to completing the tax roll for current year collection.

(2) When the assessor is required by law to segregate any part or parts of real property, assessed before or after July 27, 1997, as one parcel or when the assessor is required by law to combine parcels of real property assessed before or after July 27, 1997, as two or more parcels, the assessor must carefully investigate and ascertain the

true and fair value of each part or parts of the real property and each combined parcel and assess each part or parts or each combined parcel on that same basis. [2017 c 109 § 3; 2009 c 350 § 1; 2008 c 17 § 1; 2002 c 168 § 8; 1997 c 393 § 17.]

**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.** (1) The assessor must give notice of any change in the true and fair value of real property for the tract or lot of land and any improvements thereon no later than thirty days after appraisal. However, no such notice may be mailed during the period from January 15th to February 15th of each year. Furthermore, no notice need be sent with respect to changes in valuation of publicly owned property exempt from taxation under provisions of RCW 84.36.010 or of forestland made pursuant to chapter 84.33 RCW.

(2) The notice must contain a statement of both the prior and the new true and fair value, stating separately land and improvement values, and a brief statement of the procedure for appeal to the board of equalization and the time, date, and place of the meetings of the board.

(3) The notice must be mailed by the assessor to the taxpayer.

(4) If any taxpayer, as shown by the tax rolls, holds solely a security interest in the real property which is the subject of the notice, pursuant to a mortgage, contract of sale, or deed of trust, such taxpayer must, upon written request of the assessor, supply, within thirty days of receipt of such request, to the assessor the name and address of the person making payments pursuant to the mortgage, contract of sale, or deed of trust, and thereafter such person must also receive a copy of the notice provided for in this section. Willful failure to comply with such request within the time limitation provided for in this section makes such taxpayer subject to a maximum civil penalty of five thousand dollars. The penalties provided for in this section are recoverable in an action by the county prosecutor, and when recovered must be deposited in the county current expense fund. The assessor must make the request provided for by this section during the month of January. [2013 c 235 § 1; 2001 c 187 § 19; 1997 c 3 § 107 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 36; 1977 ex.s. c 181 § 1; 1974 ex.s. c 187 § 8; 1972 ex.s. c 125 § 1; 1971 ex.s. c 288 § 16; 1967 ex.s. c 146 § 10.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Severability—1974 ex.s. c 187:** See note following RCW 84.33.130.

**Severability—1972 ex.s. c 125:** "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1972 ex.s. c 125 § 4.]

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.

**RCW 84.40.060 Personal property assessment.** Upon receipt of the statement of personal property, the assessor shall assess the value of such property. If any property is listed or assessed on or after the 31st day of May, the same shall be legal and binding as if listed and assessed before that time. [2003 c 302 § 2; 1988 c 222 § 16; 1967 ex.s. c 149 § 37; 1961 c 15 § 84.40.060. Prior: 1939 c 206 § 17; 1925 ex.s. c 130 § 58; 1897 c 71 § 47; 1893 c 124 § 49; 1891 c 140 § 49; 1890 p 548 § 49; RRS § 11141.]

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.065 Listing of taxable ships and vessels with department—Assessment—Rights of review.** (1) Every individual, corporation, association, partnership, trust, and estate shall list with the department of revenue all ships and vessels which are subject to their ownership, possession, or control and which are not entirely exempt from property taxation, and such listing shall be subject to the same requirements and penalties provided in this chapter for all other personal property in the same manner as provided in this chapter, except as may be specifically provided otherwise with respect to ships and vessels.

(2) The listing of ships and vessels shall be accomplished in the manner and upon forms prescribed by the department. Upon listing, the department shall assign a tax identification number for each vessel listed.

(3) The department shall assess all ships and vessels and shall, on or before January 31st of each year, mail to the owner of a ship or vessel, or to the person listing the ship or vessel if different from the owner, a notice showing the valuation of the ship or vessel assessed. Taxes due the following year shall be based upon the valuation. On or after February 15, but no later than thirty days before April 30, the department shall mail to the owner of a ship or vessel, or to the person listing the ship or vessel if different from the owner, a tax statement showing the valuation for the previous year of the ship or vessel assessed and the amount of tax owed for the current year.

(4) Any ship or vessel owner, or person listing the ship or vessel if different from the owner, disputing the assessment or disputing whether the ship or vessel is subject to taxation under this section shall have the same rights of review as any other ship or vessel owner subject to the excise tax contained in chapter 82.49 RCW in accordance with RCW 82.49.060. [1993 c 33 § 2; 1986 c 229 § 3; 1984 c 250 § 5. Formerly RCW 84.08.200.]

**Effective date—1993 c 33:** See note following RCW 82.49.060.

**Application—1986 c 229:** See note following RCW 84.36.080.

*Collection of ad valorem taxes:* RCW 84.56.440.

*Partial exemption for ships and vessels:* RCW 84.36.080.

*Valuation of vessels—Apportionment:* RCW 84.40.036.

**RCW 84.40.070 Companies, associations—Listing.** The president, secretary, or principal accounting officer or agent of any company or association, whether incorporated or unincorporated, except as otherwise provided for in this title, shall make out and deliver to the assessor a statement of its property, setting forth particularly (1) the name and location of the company or association; (2) the real property of the company or association, and where situated; and (3) the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company, or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he or she can obtain. [2013 c 23 § 357; 2003 c 302 § 3; 1961 c 15 § 84.40.070. Prior: 1925 ex.s. c 130 § 27; 1897 c 71 § 20; 1893 c 124 § 20; 1891 c 140 § 20; 1890 p 538 § 21; Code 1881 § 2839; RRS § 11131.]

**RCW 84.40.080 Listing omitted property or improvements.** An assessor shall enter on the assessment roll in any year any property shown to have been omitted from the assessment roll of any preceding year, at the value for the preceding year, or if not then valued, at such value as the assessor shall determine for the preceding year, and such value shall be stated separately from the value of any other year. Where improvements have not been valued and assessed as a part of the real estate upon which the same may be located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property under this section. No such assessment shall be made in any case where a bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in said property prior to the time such improvements are assessed. When such an omitted assessment is made, the taxes levied thereon may be paid within one year of the due date of the taxes for the year in which the assessment is made without penalty or interest. In the assessment of personal property, the assessor shall assess the omitted value not reported by the taxpayer as evidenced by an inspection of either the property or the books and records of said taxpayer by the assessor. [1995 c 134 § 14. Prior: 1994 c 301 § 37; 1994 c 124 § 21; 1973 2nd ex.s. c 8 § 1; 1961 c 15 § 84.40.080; prior: 1951 1st ex.s. c 8 § 1; 1925 ex.s. c 130 § 59; 1897 c 71 § 48; RRS § 11142.]

**RCW 84.40.085 Limitation period for assessment of omitted property or value—Notification to taxpayer of omission—Procedure.** No omitted property or omitted value assessment shall be made for any period more than three years preceding the year in which the omission is discovered. The assessor, upon discovery of such omission, shall

forward a copy of the amended personal property affidavit along with a letter of particulars informing the taxpayer of the findings and of the taxpayer's right of appeal to the county board of equalization. Upon request of either the taxpayer or the assessor, the county board of equalization may be reconvened to act on the omitted property or omitted value assessments. [1994 c 124 § 22; 1973 2nd ex.s. c 8 § 2.]

**RCW 84.40.090 Taxing districts to be designated—Separate assessments.** It shall be the duty of assessors, when assessing real or personal property, to designate the name or number of each taxing district in which each person and each description of property assessed is liable for taxes. When the real and personal property of any person is assessable in several taxing districts, the amount in each shall be assessed separately. [1994 c 301 § 38; 1961 c 15 § 84.40.090. Prior: 1925 ex.s. c 130 § 62; 1897 c 71 § 51; 1893 c 124 § 52; 1891 c 140 § 52; 1890 p 551 § 57; RRS § 11145.]

**RCW 84.40.110 Examination under oath—Default listing.** When the assessor shall be of opinion that the person listing property for himself or herself or for any other person, company, or corporation, has not made a full, fair, and complete list of such property, he or she may examine such person under oath in regard to the amount of the property he or she is required to list, and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person, or his or her principal, according to his or her best judgment and information. [2013 c 23 § 358; 1961 c 15 § 84.40.110. Prior: 1925 ex.s. c 130 § 24; 1897 c 71 § 17; 1893 c 124 § 17; 1891 c 140 § 17; 1890 p 535 § 15; Code 1881 § 2831; 1867 p 62 § 8; RRS § 11128.]

**RCW 84.40.120 Oaths, who may administer—Criminal penalty for willful false listing.** (1) Any oath authorized to be administered under this title may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths.

(2) Any person willfully making a false list, schedule, or statement under oath is guilty of perjury under chapter 9A.72 RCW. [2003 c 53 § 409; 1961 c 15 § 84.40.120. Prior: 1925 ex.s. c 130 § 67; 1897 c 71 § 57; 1893 c 124 § 58; 1891 c 140 § 58; 1890 p 553 § 63; RRS § 11150.]

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.

**RCW 84.40.130 Penalty for failure or refusal to list—False or fraudulent listing, additional penalty.** (1) If any person or corporation fails or refuses to deliver to the assessor, on or before the date specified in RCW 84.40.040, a list of the taxable personal property which is required to be listed under this chapter, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there must be added to the amount of tax assessed against the taxpayer on account of such personal property five percent

of the amount of such tax, not to exceed fifty dollars per calendar day, if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues not exceeding twenty-five percent in the aggregate. Such penalty must be collected in the same manner as the tax to which it is added and distributed in the same manner as other property tax interest and penalties.

(2) If any person or corporation willfully gives a false or fraudulent list, schedule or statement required by this chapter, or, with intent to defraud, fails or refuses to deliver any list, schedule or statement required by this chapter, such person or corporation is liable for the additional tax properly due or, in the case of willful failure or refusal to deliver such list, schedule or statement, the total tax properly due; and in addition such person or corporation is liable for a penalty of one hundred percent of such additional tax or total tax as the case may be. Such penalty is in lieu of the penalty provided for in subsection (1) of this section. A person or corporation giving a false list, schedule or statement is not subject to this penalty if it is shown that the misrepresentations contained therein are entirely attributable to reasonable cause. The taxes and penalties provided for in this subsection must be recovered in an action in the name of the state of Washington on the complaint of the county assessor or the county legislative authority and must, when collected, be paid into the county treasury to the credit of the current expense fund. The provisions of this subsection are additional and supplementary to any other provisions of law relating to recovery of property taxes. [2021 c 145 § 21; 2012 c 59 § 1; 2004 c 79 § 5; 1988 c 222 § 17; 1967 ex.s. c 149 § 38; 1961 c 15 § 84.40.130. Prior: 1925 ex.s. c 130 § 51; 1897 c 71 § 41; 1893 c 124 § 41; 1891 c 140 § 41; 1890 p 546 § 45; Code 1881 § 2835; RRS § 11132.]

**Effective date—2012 c 59:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 20, 2012]." [2012 c 59 § 2.]

**Effective date—1988 c 222:** See note following RCW 84.40.040.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.150 Sick or absent persons—May report to board of equalization.** If any person required to list property for taxation and provide the assessor with the list, is prevented by sickness or absence from giving to the assessor such statement, such person or his or her agent having charge of such property, may, at any time before the close of the session of the board of equalization, make out and deliver to said board a statement of the same as required by this title, and the board shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be

received by the said board from any person who refused or neglected to make oath to his or her statement when required by the assessor as provided herein; nor from any person unless he or she makes and files with the said board an affidavit that he or she was absent from his or her county, without design to avoid the listing of his or her property, or was prevented by sickness from giving the assessor the required statement when called on for that purpose. [1993 c 33 § 3; 1961 c 15 § 84.40.150. Prior: 1925 ex.s. c 130 § 66; 1897 c 71 § 55; 1893 c 124 § 56; 1891 c 141 § 56; 1890 p 553 § 62; RRS § 11149.]

**Effective date—1993 c 33:** See note following RCW 82.49.060.

**RCW 84.40.160 Manner of listing real estate—Maps.** The assessor shall list all real property according to the largest legal subdivision as near as practicable. The assessor shall make out in the plat and description book in numerical order a complete list of all lands or lots subject to taxation, showing the names and owners, if to him or her known and if unknown, so stated; the number of acres and lots or parts of lots included in each description of property and the value per acre or lot: PROVIDED, That the assessor shall give to each tract of land where described by metes and bounds a number, to be designated as Tax No. . . . , which said number shall be placed on the tax rolls to indicate that certain piece of real property bearing such number, and described by metes and bounds in the plat and description book herein mentioned, and it shall not be necessary to enter a description by metes and bounds on the tax roll of the county, and the assessor's plat and description book shall be kept as a part of the tax collector's records: AND PROVIDED, FURTHER, That the board of county commissioners of any county may by order direct that the property be listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed "Total value of each tract, lot or block of land assessed with improvements as returned by the assessor." In carrying the values of said property into the column representing the equalized value thereof, the county assessor shall include and carry over in one item the equalized valuation of all lots in one block, or land in one section, listed consecutively, which belong to any one person, firm, or corporation, and are situated within the same taxing district, and in the assessed value of which the county board of equalization has made no change. Where assessed valuations are changed, the equalized valuation must be extended and shown by item.

The assessor shall prepare and possess a complete set of maps drawn to indicate parcel configuration for lands in the county. The assessor shall continually update the maps to reflect transfers, conveyances, acquisitions, or any other transaction or event that changes the boundaries of any parcel and shall renumber the parcels or prepare new map pages for any portion of the maps to show combinations or divisions of parcels. [2013 c 23 § 359; 1997 c 135 § 1; 1961 c 15 § 84.40.160. Prior: 1925 ex.s. c 130 § 54; 1901 c 79 § 1; 1899 c 141 § 3; 1897 c 71 § 43; 1895 c 176 § 4; 1893 c 124 § 45; 1891 c 140 § 45; 1890 p 548 § 49; RRS § 11137.]

**RCW 84.40.170 Plat of irregular subdivided tracts—Notice to owner—Surveys—Costs.** (1) In all cases of irregular subdivided tracts or lots of land other than any regular government subdivision the assessor shall outline a plat of such tracts or lots and notify the owner or owners thereof with a request to have the same surveyed by the county engineer, and cause the same to be platted into numbered (or lettered) lots or tracts. If any county has in its possession the correct field notes of any such tract or lot of land a new survey shall not be necessary and such tracts may be mapped from such field notes. In case the owner of such tracts or lots neglects or refuses to have the same surveyed or platted, the assessor shall notify the county legislative authority in and for the county, who may order and direct the county engineer to make the proper survey and plat of the tracts and lots. A plat shall be made on which said tracts or lots of land shall be accurately described by lines, and numbered (or lettered), which numbers (or letters) together with number of the section, township and range shall be distinctly marked on such plat, and the field notes of all such tracts or lots of land shall describe each tract or lot according to the survey, and such tract or lot shall be numbered (or lettered) to correspond with its number (or letter) on the map. The plat shall be given a designated name by the surveyor thereof. When the survey, plat, field notes and name of plat, shall have been approved by the county legislative authority, the plat and field notes shall be filed and recorded in the office of the county auditor, and the description of any tract or lot of land described in said plats by number (or letter), section, township and range, shall be a sufficient and legal description for revenue and all other purposes.

(2) Upon the request of eighty percent of the owners of the property to be surveyed and the approval of the county legislative authority, the county assessor may charge for actual costs and file a lien against the subject property if the costs are not repaid within ninety days of notice of completion, which may be collected as if such charges had been levied as a property tax. [1994 c 301 § 39; 1994 c 124 § 23; 1961 c 15 § 84.40.170. Prior: 1925 ex.s. c 130 § 53; 1901 c 124 §§ 1, 2, 3; 1891 c 140 § 45; RRS § 11136.]

**Reviser's note:** This section was amended by 1994 c 124 § 23 and by 1994 c 301 § 39, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**RCW 84.40.175 Listing of exempt property—Proof of exemption—Valuation of publicly owned property.** At the time of making the assessment of real property, the assessor must enter each description of property exempt under the provisions of chapter 84.36 RCW, and value and list the same in the manner and subject to the same rule as the assessor is required to assess all other property, designating in each case to whom such property belongs. The valuation requirements of this section do not apply to publicly owned property exempt from taxation under provisions of RCW 84.36.010. However, when the exempt status of such property no longer applies as a result of a sale or change in use, the assessor must value and list such property as of the January 1st assessment date for the year of the status change. The owner or person responsible for payment of taxes may thereafter

petition the county board of equalization for a change in the assessed value in accordance with the timing and procedures set forth in RCW 84.40.038. [2014 c 97 § 408; 2013 c 235 § 2; 1994 c 124 § 24; 1986 c 285 § 3; 1975-'76 2nd ex.s. c 61 § 15; 1961 c 15 § 84.40.175. Prior: 1925 ex.s. c 130 § 9; 1891 c 140 § 5; 1890 p 532 § 5; RRS § 11113. Formerly RCW 84.36.220.]

*Leasehold excise tax: Chapter 82.29A RCW.*

**RCW 84.40.178 Exempt residential property—Maintenance of assessed valuation—Notice of change.** The assessor shall maintain an assessed valuation in accordance with the approved revaluation cycle for a residence owned by a person qualifying for exemption under RCW 84.36.381 in addition to the valuation required under RCW 84.36.381(6). Upon a change in the true and fair value of the residence, the assessor shall notify the person qualifying for exemption under RCW 84.36.381 of the new true and fair value and that the new true and fair value will be used to compute property taxes if the property fails to qualify for exemption under RCW 84.36.381. [1995 1st sp.s. c 8 § 3.]

**Application—Severability—Effective date—1995 1st sp.s. c 8:** See notes following RCW 84.36.381.

**RCW 84.40.185 Individuals, corporations, limited liability companies, associations, partnerships, trusts, or estates required to list personalty.** Every individual, corporation, limited liability company, association, partnership, trust, or estate shall list all personal property in his or her or its ownership, possession, or control which is subject to taxation pursuant to the provisions of this title. Such listing shall be made and delivered in accordance with the provisions of this chapter. [2013 c 23 § 360; 1995 c 318 § 5; 1967 ex.s. c 149 § 41.]

**Effective date—1995 c 318:** See note following RCW 82.04.030.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.190 Statement of personal property.** Every person required by this title to list property shall make out and deliver to the assessor, or to the department as required by RCW 84.40.065, either in person, by mail, or by electronic transmittal if available, a statement of all the personal property in his or her possession or under his or her control, and which, by the provisions of this title, he or she is required to list for taxation, either as owner or holder thereof. When any list, schedule, or statement is made, the principal required to make out and deliver the same shall be responsible for the contents and the filing thereof and shall be liable for the penalties

imposed pursuant to RCW 84.40.130. No person shall be required to list for taxation in his statement to the assessor any share or portion of the capital stock, or of any of the property of any company, association or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the department of revenue, or as otherwise required by law. [2003 c 302 § 4; 2001 c 185 § 13; 1993 c 33 § 4; 1967 ex.s. c 149 § 39; 1961 c 15 § 84.40.190. Prior: 1945 c 56 § 1; 1925 ex.s. c 130 § 22; 1897 c 71 § 15; 1893 c 124 § 15; 1891 c 140 § 15; 1890 p 535 § 15; Code 1881 § 2834; Rem. Supp. 1945 § 11126.]

**Effective date—1993 c 33:** See note following RCW 82.49.060.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.200 Listing of personalty on failure to obtain statement—Statement of valuation to person assessed or listing—Exemption.** (1) In all cases of failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property and assess the same at such amount as he or she believes to be the true value thereof.

(2) The assessor, in all cases of the assessment of personal property, shall deliver or mail to the person assessed, or to the person listing the property, a copy of the statement of property hereinbefore required, showing the valuation of the property so listed.

(3) This section does not apply to the listing required under RCW 84.40.065. [1993 c 33 § 5; 1987 c 319 § 3; 1961 c 15 § 84.40.200. Prior: 1939 c 206 § 18; 1925 ex.s. c 130 § 64; 1897 c 71 § 53; 1893 c 124 § 54; 1891 c 140 § 54; 1890 p 551 § 59; RRS § 11147.]

**Effective date—1993 c 33:** See note following RCW 82.49.060.

**RCW 84.40.210 Personalty of manufacturer, listing procedure, statement—"Manufacturer" defined.** Every person who purchases, receives, or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he or she shall, when required to, make and deliver to the assessor a statement of the amount of his or her other personal property subject to taxes, also include in his or her statement the value of all articles purchased, received, or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying, or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his or her

manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose. [2013 c 23 § 361; 1961 c 168 § 1; 1961 c 15 § 84.40.210. Prior: 1939 c 66 § 1; 1927 c 282 § 1; 1925 ex.s. c 130 § 26; 1921 c 60 § 1; 1897 c 71 § 19; 1893 c 124 § 19; 1891 c 140 § 19; 1890 p 538 § 20; RRS § 11130.]

**RCW 84.40.220 Merchant's personalty held for sale—Consignment from out of state—Nursery stock assessable as growing crops.** Whoever owns, or has in his or her possession or subject to his or her control, any goods, merchandise, grain, or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him or her from any place out of this state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he or she is by this title required to make out and to deliver to the assessor a statement of his or her other personal property, he or she shall state the value of such property pertaining to his or her business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him or her from any other place for the sole purpose of being stored or forwarded, if he or she has no interest in such property nor any profit to be derived from its sale. The growing stock of nursery dealers, which is owned by the original producer thereof or which has been held or possessed by the nursery dealers for one hundred eighty days or more, shall, whether personal or real property, be considered the same as growing crops on cultivated lands: PROVIDED, That the nursery dealers be licensed by the department of agriculture: PROVIDED FURTHER, That an original producer, within the meaning of this section, shall include a person who, beginning with seeds, cuttings, bulbs, corms, or any form of immature plants, grows such plants in the course of their development into either a marketable partially grown product or a marketable consumer product. [2013 c 23 § 362; 1974 ex.s. c 83 § 1; 1971 ex.s. c 18 § 1; 1961 c 15 § 84.40.220. Prior: 1939 c 116 § 1; 1925 ex.s. c 130 § 25; 1897 c 71 § 18; 1893 c 124 § 18; 1891 c 140 § 18; 1890 p 537 § 19; Code 1881 § 2839; RRS § 11129. Formerly RCW 84.40.030, part, and 84.40.220.]

**RCW 84.40.230 Contract to purchase public land.** When any real property is sold on contract by the United States of America, the state, any county or municipality, or any federally recognized Indian tribe, and the contract expresses or implies that the vendee is entitled to the possession, use, benefits[,] and profits thereof and therefrom so long as the vendee complies with the terms of the contract, it is deemed that the vendor retains title merely as security for the fulfillment of the contract, and the property must be assessed and taxed in the same manner as other similar property in private ownership is taxed, and the tax roll must contain, opposite the description of the property so assessed the following notation:

"Subject to title remaining in the vendor" or other notation of similar significance. No foreclosure for delinquent taxes nor any deed issued pursuant thereto may extinguish or otherwise affect the title of the vendor. In any case under former law where the contract and not the property was taxed no deed of the property described in such contract may ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described thereon are fully paid. [2014 c 207 § 7; 1994 c 124 § 25; 1961 c 15 § 84.40.230. Prior: 1947 c 231 § 1; 1941 c 79 § 1; 1925 ex.s. c 137 § 33; 1897 c 71 § 26; 1893 c 124 § 26; 1891 c 140 § 26; 1890 p 540 § 25; Rem. Supp. 1947 § 11133.]

**Application—2014 c 207:** See note following RCW 84.36.010.

**RCW 84.40.240 Annual list of lands sold or contracted to be sold to be furnished assessor.** The assessor of each county shall, on or before the first day of January of each year, obtain from the department of natural resources, and from the local land offices of the state, lists of public lands sold or contracted to be sold during the previous year in his or her county, and certify them for taxation, together with the various classes of state lands sold during the same year, and it shall be the duty of the department of natural resources to certify a list or lists of all public lands sold or contracted to be sold during the previous year, on application of the assessor of any county applying therefor. [2013 c 23 § 363; 1961 c 15 § 84.40.240. Prior: 1939 c 206 § 10; 1925 ex.s. c 130 § 10; 1897 c 71 § 91; 1893 c 124 § 94; 1891 c 140 § 26; 1890 p 540 § 25; RRS § 11114.]

**RCW 84.40.315 Federal agencies and property taxable when federal law permits.** Notwithstanding the provisions of RCW 84.36.010 or anything to the contrary in the laws of the state of Washington, expressed or implied, the United States and its agencies and instrumentalities and their property are hereby declared to be taxable, and shall be taxed under the existing laws of this state or any such laws hereafter enacted, whenever and in such manner as such taxation may be authorized or permitted under the laws of the United States. [1961 c 15 § 84.40.315. Prior: 1945 c 142 § 1; Rem. Supp. 1945 § 11150-1. Formerly RCW 84.08.180.]

**RCW 84.40.320 Detail and assessment lists to board of equalization.** The assessor shall add up and note the amount of each column in the detail and assessment lists in such manner as prescribed or approved by the state department of revenue, as will provide a convenient and permanent record of assessment. The assessor shall also make, under proper headings, a certification of the assessment rolls and on the 15th day of July, or on the 15th day of August if the county legislative authority has extended the petition filing time limit from thirty to up to sixty days as authorized in RCW 84.40.038(1)(d), shall file the same with the clerk of the county board of equalization for the purpose of equalization by the said board. Such certificate shall be verified by an affidavit, substantially in the following form:

State of Washington, . . . . . County, ss.

I, . . . . ., Assessor . . . . ., do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all the real and personal property subject to taxation in this county for the assessment year (year) . . . ., so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case, except as otherwise provided by law, one hundred percent of the true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe.

. . . . ., Assessor.  
Subscribed and sworn to before me this . . . . day  
of . . . ., (year) . . . .  
(L. S.) . . . ., Auditor of . . . . county.

PROVIDED, That the failure of the assessor to complete the certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county board of equalization, the same shall be delivered to the county assessor. [2020 c 134 § 1; 2016 c 202 § 49; 1988 c 222 § 18; 1975 1st ex.s. c 278 § 195; 1973 1st ex.s. c 195 § 98; 1961 c 15 § 84.40.320. Prior: 1937 c 121 § 1; 1925 ex.s. c 130 § 65; 1897 c 71 § 54; 1893 c 124 § 55; 1891 c 140 § 55; 1890 p 552 § 60; RRS § 11148.]

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.

**Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**RCW 84.40.335 Lists, schedules or statements to contain declaration that falsification subject to perjury.** Except for personal property under RCW 84.40.190, any list, schedule or statement required by this chapter shall contain a written declaration that any person signing the same and knowing the same to be false shall be subject to the penalties of perjury. [2003 c 302 § 5; 1967 ex.s. c 149 § 42.]

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.340 Verification by assessor of any list, statement, or schedule—Confidentiality, penalty.** (1) For the purpose of verifying any list, statement, or schedule required to be furnished to the assessor by any taxpayer, any assessor or his or her trained and qualified deputy at any reasonable time may visit, investigate and examine any personal property, and for this purpose the records, accounts and inventories also shall be subject to any such visitation, investigation and examination which shall aid in determining the

amount and valuation of such property. Such powers and duties may be performed at any office of the taxpayer in this state, and the taxpayer shall furnish or make available all such information pertaining to property in this state to the assessor although the records may be maintained at any office outside this state.

(2) Any information or facts obtained pursuant to this section shall be used by the assessor only for the purpose of determining the assessed valuation of the taxpayer's property: PROVIDED, That such information or facts shall also be made available to the department of revenue upon request for the purpose of determining any sales or use tax liability with respect to personal property, and except in a civil or criminal judicial proceeding or an administrative proceeding in respect to penalties imposed pursuant to RCW 84.40.130, to such sales or use taxes, or to the assessment or valuation for tax purposes of the property to which such information and facts relate, shall not be disclosed by the assessor or the department of revenue without the permission of the taxpayer to any person other than public officers or employees whose duties relate to valuation of property for tax purposes or to the imposition and collection of sales and use taxes, and any violation of this secrecy provision is a gross misdemeanor. [2003 c 53 § 410; 1997 c 239 § 3; 1973 1st ex.s. c 74 § 1; 1967 ex.s. c 149 § 40; 1961 ex.s. c 24 § 6.]

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.

**RCW 84.40.343 Mobile homes—Identification of.** In the assessment of any mobile home, the assessment record shall contain a description of the mobile home including the make, model, and serial number. The property tax roll shall identify any mobile home. [1985 c 395 § 8.]

**RCW 84.40.344 Mobile homes—Avoidance of payment of tax—Penalty.** Every person who wilfully avoids the payment of personal property taxes on mobile homes subject to such tax under the laws of this state shall be guilty of a misdemeanor. [1971 ex.s. c 299 § 75.]

**Effective date—1971 ex.s. c 299:** See RCW 82.50.901(3).

**Severability—1971 ex.s. c 299:** See note following RCW 82.04.050.

**RCW 84.40.350 Assessment and taxation of property losing exempt status.** Real property, previously exempt from taxation, shall be assessed and taxed as provided in RCW 84.40.350 through 84.40.390 when transferred to private ownership by any exempt organization including the United States of America, the state or any political subdivision

thereof by sale or exchange or by a contract under conditions provided for in RCW 84.40.230 or when the property otherwise loses its exempt status. [1984 c 220 § 13; 1971 ex.s. c 44 § 2.]

**RCW 84.40.360 Loss of exempt status—Property subject to pro rata portion of taxes for remainder of year.** Property which no longer retains its exempt status shall be subject to a pro rata portion of the taxes allocable to the remaining portion of the year after the date that the property lost its exempt status. If a portion of the property has lost its exempt status, only that portion shall be subject to tax under this section. [1984 c 220 § 14; 1971 ex.s. c 44 § 3.]

**RCW 84.40.370 Loss of exempt status—Valuation date—Extension on rolls.** (1) Except as provided in subsection (2) of this section, the assessor shall list the property and assess it with reference to its value on the date the property lost its exempt status unless such property has been previously listed and assessed.

(2) For publicly owned property that loses its exempt status and becomes taxable, the assessor shall value and list such property as of the January 1st assessment date for the year of the status change in accordance with RCW 84.40.175.

(3) The assessor shall extend the taxes on the tax roll using the rate of percent applicable as if the property had been assessed in the previous year. [2023 c 28 § 2; 2013 c 23 § 364; 1984 c 220 § 15; 1971 ex.s. c 44 § 4.]

**Application—2023 c 28 §§ 2 and 7-9:** "Sections 2 and 7 through 9 of this act apply to taxes levied for collection in 2024 and thereafter." [2023 c 28 § 12.]

**RCW 84.40.380 Loss of exempt status—When taxes due and payable—Dates of delinquency—Interest.** All taxes made payable pursuant to the provisions of RCW 84.40.350 through 84.40.390 shall be due and payable to the county treasurer on or before the thirtieth day of April in the event the date of execution of the instrument of transfer occurs prior to that date unless the time of payment is extended under the provisions of RCW 84.56.020. Such taxes shall be due and payable on or before the thirty-first day of October in the event the date the property lost its exempt status is subsequent to the thirtieth day of April but prior to the thirty-first day of October. In all other cases such taxes shall be due and payable within thirty days after the date the property lost its exempt status. In no case, however, shall the taxes be due and payable less than thirty days from the date the property lost its exempt status. All taxes due and payable after the dates herein shall become delinquent, and interest at the rate specified in RCW 84.56.020 for delinquent property taxes shall be charged upon such unpaid taxes from the date of delinquency until paid. [1984 c 220 § 16; 1971 ex.s. c 44 § 5.]

**RCW 84.40.390 Loss of exempt status—Taxes constitute lien on property.** Taxes made due and payable under RCW 84.40.350 through

84.40.390 shall be a lien on the property from the date the property lost its exempt status. [1984 c 220 § 17; 1971 ex.s. c 44 § 6.]

**RCW 84.40.405 Rules for agricultural products and business inventories.** The department of revenue shall promulgate such rules and regulations, and prescribe such procedures as it deems necessary to carry out RCW 84.36.470 and 84.36.477. [2001 c 187 § 20; 2000 c 103 § 28; 1985 c 7 § 156; 1983 1st ex.s. c 62 § 10; 1974 ex.s. c 169 § 9.]

**Application—2001 c 187:** See note following RCW 84.40.020.

**Short title—Intent—Effective dates—Applicability—1983 1st ex.s. c 62:** See notes following RCW 84.36.477.

**Severability—Effective date—Intent—1974 ex.s. c 169:** See notes following RCW 84.36.470.

**RCW 84.40.410 Valuation and assessment of certain leasehold interests.** A leasehold interest consisting of three thousand or more residential and recreational lots that are or may be subleased for residential and recreational purposes, together with any improvements thereon, shall be assessed and taxed in the same manner as privately owned real property. The sublessee of each lot, or the lessee if not subleased, is liable for the property tax on the lot and improvements thereon. If property tax for a lot or improvements thereon remains unpaid for more than three years from the date of delinquency, including any property taxes that are delinquent as of July 22, 2001, the county treasurer may proceed to collect the tax in the same manner as for other property, except that the lessor's interest in the property shall not be extinguished as a result of any action for the collection of tax. Collection of property taxes assessed on any such lot shall be enforceable by foreclosure proceedings in accordance with real property foreclosure proceedings authorized in chapter 84.64 RCW. [2003 c 169 § 1; 2001 c 26 § 3.]

**Application—2001 c 26 §§ 2 and 3:** "Sections 2 and 3 of this act apply to taxes levied for collection in 2002 and thereafter." [2001 c 26 § 5.]

**RCW 84.40.420 Valuation of renewable energy property.** (1) It is the policy of this state to promote the development of renewable energy projects to support the state's renewable energy goals.

(2) The department must publish guidance, in cooperation with industry stakeholders, to advise county assessors when appraising renewable energy facilities for determining true and fair value, in accordance with RCW 84.40.030. This guidance must include a cost-based appraisal method, and the development of industry-specific valuation tables for the following types of renewable energy property:

(a) A cost-based appraisal method and industry-specific valuation tables for equipment used to generate solar power must be published by January 1, 2023, for property taxes levied for collection in calendar year 2024;

(b) A cost-based appraisal method and industry-specific valuation tables for equipment used to generate wind power must be published by January 1, 2023, for property taxes levied for collection in calendar year 2024; and

(c) A cost-based appraisal method and industry-specific valuation tables for equipment used to store electricity must be published by January 1, 2024, for property taxes levied for collection in calendar year 2025.

(3) County assessors must refer to this guidance, including cost-based appraisal method and industry-specific valuation tables, when valuing renewable energy property but may also consider one or more additional valuation methods in determining the true and fair value of a property when there is a compelling reason to do so.

(4) For the purposes of this section, "renewable energy property" means property that uses solar or wind energy as the sole fuel source for the generation of at least one megawatt of nameplate capacity, alternating current, and all other equipment and materials that comprise the property, including equipment used to store electricity from the property to be released at a later time. "Renewable energy property" does not include any equipment or materials attached to a single-family residential building. [2022 c 292 § 301.]

**Findings—Intent—2022 c 292:** See note following RCW 43.330.565.