

## **Washington Property Tax Updates: Converting from Multiple-Year to Annual Revaluation, and a Little Relief in the Meantime**

Legal Alert  
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*American Property Tax Counsel*

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Washington is moving away from multiple-year revaluation cycles. In 2011, 29 counties out of 39 revalue annually, so all values in those counties adjust simultaneously. A four-year county, for example, revalues a quarter of the property in a given year; other values remain fixed. See counties' current cycles here: [http://dor.wa.gov/Docs/Reports/2011/Property\\_Tax\\_Statistics\\_2011/County\\_Reval\\_Cycles\\_AY2011.pdf](http://dor.wa.gov/Docs/Reports/2011/Property_Tax_Statistics_2011/County_Reval_Cycles_AY2011.pdf). In 2012, San Juan and Mason counties plan to convert to annual.

Starting with 2011 assessments, taxpayers in multiple-year counties get a bit of a break. Boards of equalization now must accept late appeals that meet three conditions: the county did not send a revaluation notice for the assessment, the value did not change from the prior year, and the property is located in the revaluation area that year. The appeal still has to be "filed within a reasonable time after the filing deadline." This relief won't be needed long as all counties must revalue annually by January 1, 2014.

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