



Answers to Frequently Asked Questions

Snohomish County Assessor 
Linda Hjelle – Assessor
3000 Rockefeller Ave. M/S 510
Everett, WA 98201
www.snohomishcountywa.gov/assessor



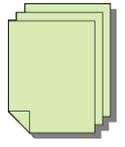
Used In



Determine



Used To
Calculate



Filed LISTING of
all assets
existing 1/1/16

“Cost Less
Depreciation”
Appraisal Process

Appraised Value
As of January 1st, 2016

Taxes Payable In
2017

General Information

Q: What does the County Assessor do?

A: Washington State law requires Assessors to appraise property at 100 percent of its “true and fair market value” in money according to the “highest and best use” of the property. The Assessor also sets the levy rates based on taxing district budget requests, statutory limits and property values. **NOTE:** Each January the Assessor mails out **Personal Property Listing forms**, which are **due April 30th**. Listings may also be E-Filed. E-File, assessed value history and tax history are available on our website at www.snohomishcountywa.gov/Assessor.

Personal Property Tax Exemptions

Q: What exemptions are available for business owners and personal property?



A: Washington State provides the following exemptions for personal property tax:

- **Head of Family Exemption:** \$15,000 of assessed value for persons who qualify as Head of Family and complete the Head of Family Exemption on their timely filed Personal Property Listing Form (only one exemption per person statewide per year). To qualify the business must be a sole proprietor or sole beneficiary of a Trust. LLCs, Partnerships and Corporations do not qualify.
- **Licensed vehicles** designed for regular public road use, that are actually used for transportation on public roads.
- **Intangible property** (goodwill, trademarks, patents, copyrights, etc.)
- **Farm Machinery & Equipment Exemption:** Qualifying farm machinery & equipment (timely completion and filing of Farm Exemption with the Personal Property Listing form is required).
- **Custom software** designed exclusively for the taxpayer.

Contact the Assessor's Office

Please contact us at **425-388-3433** or visit us at the 1st floor of the Customer Service Center (CSC) in the Robert J. Drewel Building (Admin-EAST), located at 3000 Rockefeller Ave., in Everett for general information on exemption programs, filing destroyed property claims or information on special classifications. For personal property questions, see below.

Contact the Assessor's Personal Property Department

Q: Who should I contact for more information about filing Personal Property Listings or its assessed value?

A: If you have questions regarding filing your personal property or disagree with the assessed value, please call our **Personal Property Appraisal Department at 425-388-3656** or email contact.personalproperty@snoco.org. Staff will be glad to answer your questions and examine the valuation of the personal property.

Appealing your Assessed Value to the Board of Equalization

Q: Can I appeal my assessed value?

A: Yes. If you do not agree with the value set by the Assessor, you can file a petition for a hearing before the Snohomish County Board of Equalization (BOE). The petition must be filed with the BOE within 60 days of when the value notice was mailed or by July 1st whichever is later. The appeal process does not require an attorney, but you will need to present evidence that the Assessor's value is incorrect. Appeal forms are available from the **Clerk of the Board at 425-388-3407** or at www.snohomishcountywa.gov/DocumentCenter/View/35533.

Q: Can I appeal the amount of taxes I will pay or the percentage that my assessment increased or decreased?

A: No. The Board of Equalization cannot consider appeals on this basis. If you have concerns over the amount of taxes you are paying, you need to take them up with the taxing district officials who determine the budgets for their districts. You can also work for efficiency in government by attending budget hearings and calling or writing the taxing authorities with your concerns and ideas. Please refer to your local phonebook for contact names and numbers of each taxing district.

Important information continued on reverse

How will this new value affect my taxes?

Q: How much will my taxes increase or decrease in 2017?

A: Information on how much you will pay in property taxes next year won't be available until the taxing districts adopt their budgets at the end of this year and any voter approved taxes are added or dropped in 2017. In early 2017 levy rates will be calculated and tax statements will be available. New tax amounts are usually available from the County Treasurer's office in February of each year.

Please visit us at:
www.snohomishcountywa.gov/DocumentCenter/View/13804
for detailed information regarding tax distributions.

Q: What percentage of my taxes are voter approved?

A: This year the typical amount of voter approved taxes was 42% to 47%.

Last year, 4 of 6 ballot measures were approved by voters. Your assessed value determines your share of the taxes to be collected which are: voter approved taxes plus the amount levied each year by each individual taxing district allowed by law without going to a vote of the people.

Q: How are my taxes calculated?

A: Property taxes in WA State are budget based.

Each individual taxing district, such as cities, county, schools, fire, library, ports, etc., decides how much money to levy or budget each year for their regular levies, voter approved levies or both.

Regular levies are limited to a 1% increase annually without going to a vote of the people. There are several different limits on how levies can increase.

For detailed information on levies view our levy presentation at:

<http://www.snohomishcountywa.gov/333/Levy>

Your share of the tax is determined by a simple formula:

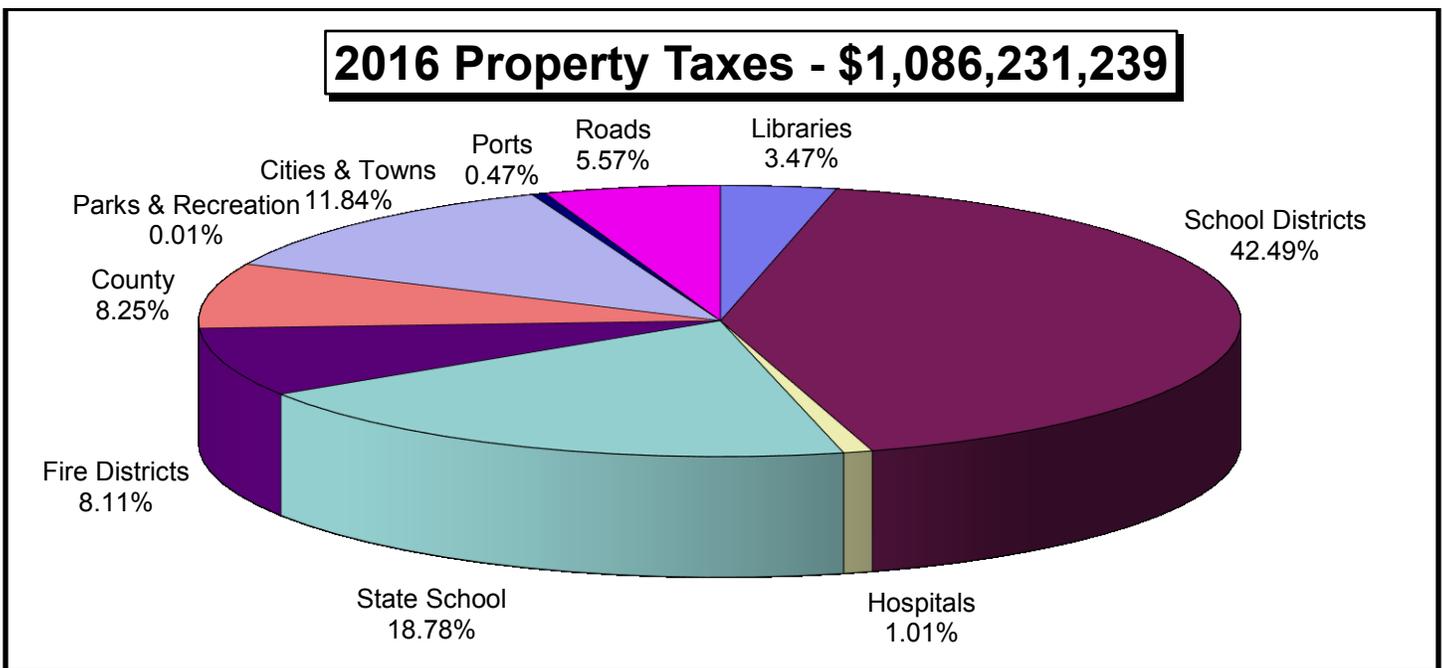
- Taxes to be collected for the district divided by the total assessed value of a district times 1000 = the levy rate.
- The levy rate times the assessed value divided by 1000 = the taxes owed.

Q: When will my 2015 personal property equipment changes affect my assessed value and taxes?

A: Changes (such as disposals or the addition of assets) that occur in 2015 will be used to set the Jan. 1st, 2016 assessments which will be used to calculate taxes due in 2017.

WA State law requires assessors to assess property according to the property tax calendar. This law applies whether markets are increasing or decreasing. The following calendar of events helps explain this lag:

- New assessment notices will be mailed in September 2016 after revaluation & new construction are done.
- After notices are mailed, property owners have 60 days to appeal their value with the Board of Equalization.
- Taxing districts receive their certified assessed values in October and set their budgets in Nov. or Dec. 2016. They may or may not also ask voters to approve ballot measures in 2016 that will affect taxes due in 2017.
- Levies are calculated in Jan. 2017 using the Jan. 1st 2016 certified assessed values for revaluation and the July 31st, 2016 certified values for new construction. Tax statements will be mailed by the Treasurer in Feb. 2017 for taxes due in April and October 2017.



IMPORTANT: Please read the back side of the Assessor's Personal Property Assessment Notice for additional information.