



# Answers to Frequently Asked Questions

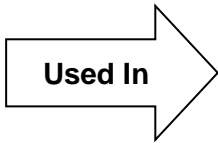
Snohomish County Assessor  
Linda Hjelle – Assessor  
3000 Rockefeller Ave. M/S 510  
Everett, WA 98201



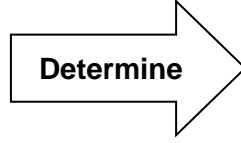
<https://www.snohomishcountywa.gov/assessor>



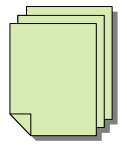
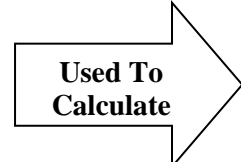
Market Sales  
In 2020



Mass Appraisal  
Process



Appraised Value  
As of January 1st, 2021



Taxes Payable In  
2022

## Assessor's Message:

This certainly has been an interesting year. Even with the challenges of a COVID crisis, the real estate market has been active and stayed strong. I am sure you have questions regarding how the COVID crisis affects the assessed value of your property and your property taxes. I am hoping the following will provide answers to your questions regarding the state laws for administering property tax and resources that are available to you.

RCW 84.40.020, requires that property be valued as of January 1st for taxes payable in the following year. That means that the value used to calculate your portion of your 2021 property tax bill was an estimate of what your property could sell for on January 1st, 2020. Sales that occurred in 2020 are used to help determine the value of your property for this current value notice. The value notice you received with this FAQ is a January 1st, 2021 value.

### Contact the Assessor's Office Appraisal Department

**Q: Who should I contact for more information about my assessed value?**

**A:** If you have questions regarding your property or disagree with the assessed value, please call our **Residential Appraisal Department at 425-388-6555** or our **Commercial Appraisal Department at 425-388-3390**. Staff will be glad to answer your questions and examine the valuation of the property.

**Q: When will the 2021 sales affect my assessed values and taxes?**

**A:** Sales that occur in 2021 will be used to set the January 1st, 2022 assessments which will be used to calculate taxes due in 2023. Washington State law requires assessors to assess property according to the property tax calendar. This law applies whether the real estate market is increasing or decreasing. The following calendar of events helps explain this lag:

- New assessment notices will be mailed in June & Sept. 2021 after revaluation & new construction are complete.
- 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. 2021. They may or may not also ask voters to approve ballot measures in 2021 that will affect taxes due in 2022.
- Levies are calculated in Jan. 2022 using the Jan. 1st 2021 certified assessed values for revaluation and the July 31st, 2021 certified values for new construction. Tax statements will be mailed by the Treasurer in Feb. 2022 for taxes due in April and October 2022.

### 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 1<sup>st</sup> 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: <https://www.snohomishcountywa.gov/134/Board-of-Equalization>

### How will this new value affect my taxes?

**Q: How much will my taxes increase or decrease in 2022?**

**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 2021. In early 2022 levy rates will be calculated and tax statements will be available. New tax amounts are usually available from the County Treasurer's office in mid-February of each year. Please visit us at: <https://www.snohomishcountywa.gov/AssessorAnnualReports> for detailed information regarding tax rates and distributions.

**Q: How are my taxes calculated?**

**A: Property taxes in Washington 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: <https://www.snohomishcountywa.gov/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.

**Property Tax Relief Programs for: Seniors and Disabled Persons**

**Q: What tax relief programs are available for lower income seniors and disabled persons?**



**A: Senior Citizen/Disabled Person Exemption Program:** If you own and occupy a residence or mobile home and were 61 or older by December 31, 2021 OR are retired because of disability you may qualify for an exemption or a reduction of your 2022 property tax. The total combined, gross household income limit (including social security and/or disability payments) for the program is \$55,743 or less in 2021. For determining eligibility we must use your total combined income, which is your household 2021 income from ANY source, less veterans' disability, survivors' dependency or indemnity compensation. This is NOT the same as the "taxable income" used for federal income tax purposes. In addition, you must have occupied your residence for more than 6 months in 2021. Applications will be available in January for the 2022 tax year. Also available is a **Senior Citizen or Disabled Persons Tax Deferral Program**. To qualify you must be 60 years of age or

disabled from working, with a gross 2021 income less than \$64,318 for 2022 tax year. The State of Washington will pay your property taxes, which must be re-paid upon the transfer of ownership, if the property is no longer your primary residence or upon death of the applicant. A lien is placed on the property.

**Q: I already have a senior citizen or disabled person exemption and my taxable value is "frozen", will the new assessment affect my taxes?**

**A:** Individuals qualifying for a Senior Citizen or Disabled Persons exemption are taxed on either the market value of the property on the date of qualification ("Frozen Value") or on the New Market Value whichever value is lower. Annual changes in levy rates may affect your taxes.

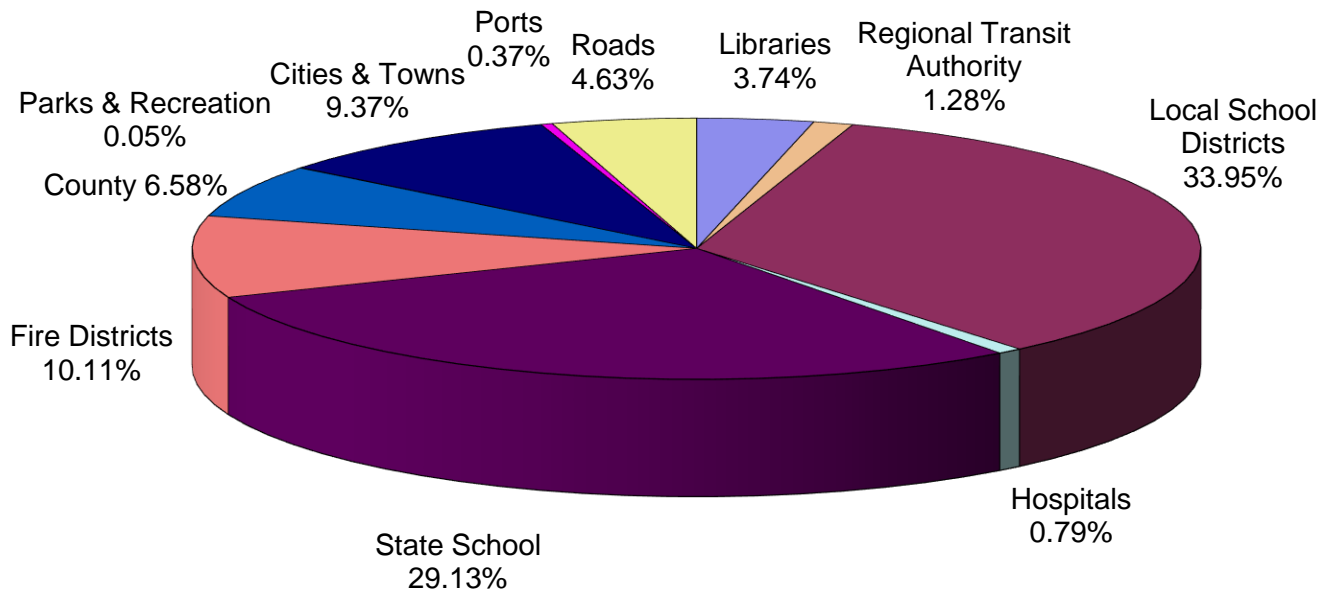
**Contact the Assessor's Office**

Please contact us at **425-388-3540** for more information on exemptions. Our main line for general information questions is **425-388-3433**. The Covid-19 crisis has required our office to be closed to the public over the past year. With recovery continuing to progress, there is a chance that we will be open by the time you receive this notice or within a short period thereafter. Please check our website to make sure we are open and what, if any, restrictions are in place before coming in.

**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 contact 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 the web or your local phonebook for contact information of each taxing district.

**Property Taxes Total: \$1,493,296,823**



**IMPORTANT:**

Please read the back side of the Assessor's "Official Notice of Assessed Value" for additional information about other exemption programs and special classifications