

April 19<sup>th</sup>, 2021

## Real Property used for business may qualify for 2021 property tax deferral.

ESHB 1332 was signed into law on April 16<sup>th</sup>, 2021. The new state law allows property owners to apply for a 2021 property tax payment plan extension for real property primarily used for business purposes. Treasurer Sullivan stated, "I support Snohomish County businesses and applaud Governor Inslee and the Legislature for passing ESHB 1332." To be eligible, a property owner must submit a completed application to the Snohomish County Treasurer postmarked by April 30<sup>th</sup>, 2021. Each real property parcel applied for must demonstrate a suffered loss of at least 25% of revenue attributable to the property in 2020 compared to 2019. The Treasurer's Office has until June 30<sup>th</sup> to process received applications.

To be eligible, the business must meet these criteria:

- The tax account must be for real property used primarily for business purposes. This program is not available for personal property or non-business related real property accounts. Visit <https://www.snohomishcountywa.gov/214/General-Tax-Information> for options related to these tax accounts.
- The business must demonstrate a loss of at least 25% of revenue attributable to that real property for calendar year 2020 compared to calendar year 2019.
- Applicants that are granted a deferral of 2021 taxes must set up a payment plan with Snohomish County Treasury via the online form or email application.

Those eligible can find the form here:

<https://dor.wa.gov/sites/default/files/legacy/Docs/forms/PropTx/Forms/64-0116.pdf>

The owner of real property receiving a deferral must pass on the entire benefit to a tenant or sublessee if the tenant or sublessee is required by the lease or other contract to pay the property tax expense of the owner.

Payment plan features include:

- The frequency of the payments is up to the taxpayer. Payments can be made monthly, quarterly, or in one lump sum.
- The final payment must be received by December 31<sup>st</sup>, 2021. After December 31, any unpaid 2021 taxes will be subject to all applicable interest and penalties.

For more information, please contact [Department of Revenue](#). Completed forms must be submitted to the Snohomish County Treasurer's Office by postmark April 30<sup>th</sup>, 2021 to the address below, or via email at [Treasurer@snoco.org](mailto:Treasurer@snoco.org).

Snohomish County Treasurer's Office  
3000 Rockefeller AVE., M/S 501  
Everett, WA 98201-4060

A handwritten signature in black ink, appearing to read 'Brian Sullivan', with a large, stylized flourish at the end.

**Brian Sullivan**

**Snohomish County Treasurer**