

**INFORMATION AND ASSISTANCE:** Property Value/Levy Information: For all levy, property value and legal description information, contact the County Assessor (509) 725-7011. Billing Information: For tax amounts owing, interest and penalty, contact the County Treasurer (509) 725-5061. You can also visit [www.co.lincoln.wa.us](http://www.co.lincoln.wa.us).

**TAX STATEMENTS ARE MAILED ONCE A YEAR.**

**SENIOR CITIZENS AND DISABLED PERSONS:** If you own a residence, are 61 years or older, or retired because of disability, and are at or below the annual household income as set by law, you may be entitled to a property tax exemption on your residence. For application forms and further information, contact the County Assessor at (509) 725-7011. RCW 84.36.385

**PAYING UNDER PROTEST:** Payment under protest must be in writing and comply with the provisions of state law. These laws can be found in the Revised Code of Washington, 84.68.020 and the Washington Administrative Code, 458-18-215.

**DELINQUENCIES:** Property taxes and assessments become due and payable upon receipt with the first half due by April 30 and second half due by October 31. If applicable, U.S. Postal Service postmark is the determining payment date for payments not delivered by the due date. Delinquent taxes are subject to interest at the rate of twelve (12) percent per annum computed at one percent per month on the full year amount of tax unpaid. In addition, delinquent taxes are subject to penalties as follows: 3% on the full year amount of tax unpaid on June 1 of the year in which the tax is due. An additional penalty of 8% on the amount of tax delinquent on December 1 of the year in which the tax is due. RCW 84.56.020 & WAC 458.18.215

**DELINQUENT PAYMENTS:** Any delinquent tax year can be paid in full with appropriate penalty and interest.

**FORECLOSURE:** Real property foreclosure proceedings will start after 3 full years from the date of delinquency.

**RETURNED CHECK FEES:** A fee is charged on all returned checks and payment is cancelled. Each account is then subject to applicable interest, penalty, costs and foreclosure action.

**POST-DATED CHECKS WILL NOT BE ACCEPTED.**

**TAXES/ASSESSMENTS** under \$50.00 must be paid in full **April 30th of current year.**

**PERSONAL PROPERTY:** (Personal property only) Pursuant to RCW 84.56.070, et seq., when personal property is sold or a change of ownership occurs, the following year's tax must be paid in advance at the time of sale by the seller. To assure a clean bill of sale, check with your County Treasurer's Office before changing ownership of personal property. The property assessed will be subject to immediate distraint and sale if this tax becomes delinquent.

**MOBILE/MANUFACTURED HOMES:** Check with the Treasurer's Office before buying or selling a mobile/manufactured home, as all taxes due must be paid prior to a sale. Substantial collection costs may be incurred and the mobile/manufactured home is subject to distraint and sale. RCW 84.56.070 and .090

**CREDIT CARD AND E-CHECK PAYMENTS** may only be made by calling 1-866-898-2915 or at [www.co.lincoln.wa.us/treasurer](http://www.co.lincoln.wa.us/treasurer). A convenience fee is charged by Point & Pay for this service.

**PAYMENTS WILL BE ACCEPTED IN U.S. CURRENCY ONLY.** Make your check, cashiers check or money order payable to the Lincoln County Treasurer. No partial payments will be accepted.