

**RCW 15.08.170 Failure to pay—Conversion into taxes—Use.** If the lien and interest are not paid on or before such first Monday in October the commissioners, when levying taxes for the ensuing year, shall also levy on the premises covered by the lien, a tax for the amount of the lien and interest, together with a penalty of six percent, which tax shall be collected as other taxes for current expenses. The auditor shall then cancel the lien and note thereon that the amount thereof has been charged against the premises as taxes.

The tax shall be credited to the current expense fund and used to defray the expense of horticultural inspection and disinfection in the county, whether or not such expenditure has been included in the estimates made in the current county budget. [1961 c 11 s 15.08.170. Prior: 1927 c 311 s 5, part; 1921 c 141 s 5, part; 1915 c 166 s 14, part; RRS s 2852, part.]