

**RCW 35.02.140 Disposition of uncollected road district taxes.**

Whenever in any territory forming a part of an incorporated city or town which is part of a road district, and road district regular property taxes are collectable on any property within such territory, the same shall, when collected by the county treasurer, be paid to such city or town and placed in the city or town street fund by the city or town; except that road district taxes that are delinquent before the date of incorporation shall be paid to the county and placed in the county road fund. This section shall not apply to excess property tax levies securing general indebtedness or any special assessments due in behalf of such property. [2001 c 299 s 1; 1986 c 234 s 20; 1965 c 7 s 35.02.140. Prior: 1957 c 180 s 1.]

*County road districts: RCW 36.75.060.*