

**RCW 84.12.220 Jurisdiction to determine operating, nonoperating property.** In all matters relating to assessment and taxation the department of revenue shall have jurisdiction to determine what is operating property and what is nonoperating property. [1975 1st ex.s. c 278 s 160; 1961 c 15 s 84.12.220. Prior: 1935 c 123 s 2; RRS s 11156-2. Formerly RCW 84.12.020, part.]

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.