

RCW 84.12.350 Apportionment of value by department of revenue.

Upon determination by the department of revenue of the true and fair value of the property appearing on such rolls it shall apportion such value to the respective counties entitled thereto, as hereinafter provided, and shall determine the equalized assessed valuation of such property in each such county and in the several taxing districts therein, by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property in such county: PROVIDED, That, whenever the amount of the true and fair value of the operating property of any company otherwise apportionable to any county or other taxing district shall be less than two hundred fifty dollars, such amount need not be apportioned to such county or taxing district but may be added to the amount apportioned to an adjacent county or taxing district. [2001 c 187 s 7; 1997 c 3 s 117 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 23; 1967 ex.s. c 26 s 17; 1961 c 15 s 84.12.350. Prior: 1939 c 206 s 21; 1935 c 123 s 14; RRS s 11156-14. Formerly RCW 84.12.140.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Effective date—1967 ex.s. c 26: See note following RCW 82.01.050.