

**RCW 84.16.036 Default valuation by department of revenue—**

**Penalty—Estoppel.** (1) If any company shall fail to comply with the provisions of RCW 84.16.020, the department shall add to the value of such company, as a penalty for such failure, five percent for every thirty days or fraction thereof, not to exceed ten percent, that the company fails to comply.

(2) If any company, or its officer or agent, shall refuse or neglect to make any report required by this chapter, or by the department of revenue, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts, papers or property requested by the department of revenue, or shall refuse or neglect to appear before the department in obedience to a summons, the department shall inform itself the best it may of the matters to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company; and the department shall add to the value so ascertained twenty-five percent as a penalty for the failure or refusal of such company to make its report and such company shall be estopped to question or impeach the assessment of the department of revenue in any hearing or proceeding thereafter. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section.

(3) The department shall waive or cancel the penalty imposed under subsection (1) of this section for good cause shown.

(4) The department shall waive or cancel the penalty imposed under subsection (1) of this section when the circumstances under which the failure to materially comply with the provisions of RCW 84.16.020 do not qualify for waiver or cancellation under subsection (3) of this section if:

(a) The company fully complies with the reporting provisions of RCW 84.16.020 within thirty days of the due date; and

(b) The company has timely complied with the provisions of RCW 84.16.020 for the previous two calendar years. The requirement that a company has timely complied with the provisions of RCW 84.16.020 for the previous two calendar years is waived for any calendar year in which the company was not required to comply with the provisions of RCW 84.16.020. [2007 c 111 § 202; 1984 c 132 § 3; 1975 1st ex.s. c 278 § 178; 1961 c 15 § 84.16.036. Prior: 1933 c 146 § 6; RRS § 11172-6; prior: 1907 c 36 §§ 5, 6. Formerly RCW 84.16.080.]

**Application—2007 c 111 §§ 201 and 202:** See note following RCW 84.12.260.

**Part headings not law—2007 c 111:** See note following RCW 82.16.120.

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