

RCW 84.36.812 Additional tax payable at time of sale—Appeal of assessed values. All additional taxes imposed under RCW 84.36.262 or 84.36.810 shall become due and payable by the seller or transferor at the time of sale. The county auditor shall not accept an instrument of conveyance unless the additional tax has been paid or the department of revenue has determined that the property is not subject to RCW 84.36.262 or 84.36.810. The seller, the transferor, or the new owner may appeal the assessed values upon which the additional tax is based to the county board of equalization in accordance with the provisions of RCW 84.40.038. [2001 c 185 s 9; 1984 c 220 s 9.]

Application—2001 c 185 ss 1-12: See note following RCW 84.14.110.