

**RCW 84.40.190 Statement of personal property.** Every person required by this title to list property shall make out and deliver to the assessor, or to the department as required by RCW 84.40.065, either in person, by mail, or by electronic transmittal if available, a statement of all the personal property in his or her possession or under his or her control, and which, by the provisions of this title, he or she is required to list for taxation, either as owner or holder thereof. When any list, schedule, or statement is made, the principal required to make out and deliver the same shall be responsible for the contents and the filing thereof and shall be liable for the penalties imposed pursuant to RCW 84.40.130. No person shall be required to list for taxation in his statement to the assessor any share or portion of the capital stock, or of any of the property of any company, association or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the department of revenue, or as otherwise required by law. [2003 c 302 s 4; 2001 c 185 s 13; 1993 c 33 s 4; 1967 ex.s. c 149 s 39; 1961 c 15 s 84.40.190. Prior: 1945 c 56 s 1; 1925 ex.s. c 130 s 22; 1897 c 71 s 15; 1893 c 124 s 15; 1891 c 140 s 15; 1890 p 535 s 15; Code 1881 s 2834; Rem. Supp. 1945 s 11126.]

**Effective date—1993 c 33:** See note following RCW 82.49.060.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.