

RCW 84.44.030 Lumber and sawlogs. Lumber and sawlogs shall be assessed and taxed in the county and taxing district where the same may be situated at noon on the first day of January of the assessment year: PROVIDED, That if any lumber or sawlogs shall, at said time, be in intrastate transit from one point to another within the state, the same shall be assessed and taxed in the county and taxing districts of their destination. [1961 c 15 s 84.44.030. Prior: 1941 c 155 s 1; 1939 c 206 s 12; 1925 ex.s. c 130 s 13; Rem. Supp. 1941 s 11117; prior: 1907 c 108 s 3.]