

**RCW 84.52.080 Extension of taxes on rolls—Form of certificate—**

**Delivery to treasurer.** (1) The county assessor must extend the taxes upon the tax rolls in the form prescribed in this section. The rate percent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, must be computed upon the assessed value of the property of the county. The rate percent necessary to raise the amount of taxes levied for any taxing district within the county must be computed upon the assessed value of the property of the district. All taxes assessed against any property must be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever the tax amounts to a fractional part of a cent greater than one-half of a cent it must be rounded up to one cent, and whenever it amounts to one-half of a cent or less it must be dropped. The amount of all taxes must be entered in the proper columns, as shown by entering the rate percent necessary to raise the consolidated or total tax and the total tax assessed against the property.

(2) For the purpose of computing the rate necessary to raise the amount of any excess levy in a taxing district entitled to a distribution under RCW 84.33.081, other than the state, the county assessor must add the district's timber assessed value, as defined in RCW 84.33.035, to the assessed value of the property. However, for school districts enrichment levies, only one-half of the district's timber assessed value or eighty percent of the timber roll of the district in calendar year 1983 as determined under chapter 84.33 RCW, whichever is greater, must be added to the assessed value of the property.

(3) Upon the completion of such tax extension, it is the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

I, . . . . ., assessor of . . . . . county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of . . . . . for the year two thousand . . . . .

Witness my hand this . . . . day of . . . . ., 20 . . .

. . . . ., County Assessor

(4) The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer. At the same time, the county assessor must provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts. [2021 c 145 s 23; 2010 c 106 s 314; 1989 c 378 s 16; 1988 c 222 s 29; 1985 c 184 s 2; 1984 c 204 s 14; 1965 ex.s. c 7 s 1; 1961 c 15 s 84.52.080. Prior: 1925 ex.s. c 130 s 79; RRS s 11240; prior: 1909 c 230 s 4; 1905 c 128 s 1; 1897 c 71 ss 64, 65; 1893 c 124 ss 65, 66; 1890 p 566 ss 79, 81; Code 1881 ss 2883, 2884.]

**Effective date—2010 c 106:** See note following RCW 35.102.145.

**Effective date—1985 c 184 s 2:** "Section 2 of this act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately, and shall be effective for taxes levied for collection in 1986 and thereafter." [1985 c 184 s 4.]

**Savings—Effective date—1984 c 204:** See notes following RCW 84.33.035.