

Chapter 84.44 RCW
TAXABLE SITUS

Sections

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RCW 84.44.010 Situs of personalty generally. Personal property, except such as is required in this title to be listed and assessed otherwise, shall be listed and assessed in the county where it is situated. [1994 c 301 s 41; 1961 c 15 s 84.44.010. Prior: 1925 ex.s. c 130 s 16; RRS s 11120; prior: 1897 c 71 s 9; 1893 c 124 s 9; 1891 c 140 s 9; 1890 p 533 s 8; 1871 p 39 s 9; 1869 p 179 s 9.]

RCW 84.44.020 Gas, electric, water companies—Mains and pipes, as personalty. The personal property of gas, electric and water companies shall be listed and assessed in the town or city where the same is located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property. [1961 c 15 s 84.44.020. Prior: 1925 ex.s. c 130 s 18; RRS s 11122; prior: 1897 c 71 s 11; 1893 c 124 s 11; 1891 c 140 s 11; 1890 p 534 s 10.]

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.]

RCW 84.44.050 Personalty of automobile transportation companies—Vessels, boats and small craft. The personal property of automobile transportation companies owning, controlling, operating or managing any motor propelled vehicle used in the business of transporting persons and/or property for compensation over any public highway in this state between fixed termini or over a regular route, shall be listed and assessed in the various counties where such vehicles are operated, in proportion to the mileage of their operations in such counties: PROVIDED, That vehicles subject to chapter 82.44 RCW and trailer units exempt under *RCW 82.44.020(4) shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 RCW remains in effect. All vessels of every class which are by law required to be

registered, licensed or enrolled, must be assessed and the taxes thereon paid only in the county of their actual situs: PROVIDED, That such interest shall be taxed but once. All boats and small craft not required to be registered must be assessed in the county of their actual situs. [1998 c 321 s 42 (Referendum Bill No. 49, approved November 3, 1998); 1993 c 123 s 3; 1961 c 15 s 84.44.050. Prior: 1925 ex.s. c 130 s 17; RRS s 11121; prior: 1897 c 71 s 10; 1893 c 124 s 10; 1891 c 140 s 10; 1890 p 533 s 9.]

***Reviser's note:** RCW 82.44.020 was repealed by 2000 1st sp.s. c 1 s 2.

Purpose—Severability—1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates—1998 c 321 ss 23-42: See note following RCW 35.58.410.

Effective date of 1993 c 102 and c 123—1993 sp.s. c 23: See note following RCW 46.16A.455.

RCW 84.44.080 Owner moving into state or to another county after January 1st. The owner of personal property removing from one county to another between the first day of January and the first day of July shall be assessed in either in which he or she is first called upon by the assessor. The owner of personal property moving into this state from another state between the first day of January and the first day of July shall list the property owned by him or her on the first day of January of such year in the county in which he or she resides: PROVIDED, That if such person has been assessed and can make it appear to the assessor that he or she is held for the tax of the current year on the property in another state or county, he or she shall not be again assessed for such year. [2013 c 23 s 367; 1961 c 15 s 84.44.080. Prior: 1939 c 206 s 13; 1925 ex.s. c 130 s 14; RRS s 11118; prior: 1891 c 140 s 7; 1890 p 534 s 13.]

RCW 84.44.090 Disputes over situs to be determined by department of revenue. In all questions that may arise under this title as to the proper place to list personal property, or where the same cannot be listed as stated in this title, if between several places in the same county, or between different counties, or places in different counties, the place for listing and assessing shall be determined and fixed by the department of revenue; and when fixed in either case shall be as binding as if fixed by this title. [1975 1st ex.s. c 278 s 205; 1961 c 15 s 84.44.090. Prior: 1925 ex.s. c 130 s 21; RRS s 11125; prior: 1897 c 71 s 14; 1893 c 124 s 14; 1891 c 140 s 14; 1890 p 535 s 14.]

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