

**RCW 83.100.110 Tax lien.** (1) Unless any tax due under this chapter is sooner paid in full, it shall be a lien upon the property subject to the tax for a period of ten years from the date of the transfer, except that any part of the property which is used for the payment of claims against the property or expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of the lien. Liens created under this subsection shall be qualified as follows:

(a) Any part of the property subject to the tax which is sold to a bona fide purchaser shall be divested of the lien and the lien shall be transferred to the proceeds of the sale; and

(b) The lien shall be subordinate to any mortgage or deed of trust on the property pursuant to an order of court for payment of claims against the property or expenses of administration. The lien shall attach to any proceeds from the sale of the property in excess of the obligations secured by the mortgage or deed of trust and the expenses of sale, including a reasonable charge by the trustee and by his or her attorney where the property has been sold by a nonjudicial trustee's sale pursuant to chapter 61.24 RCW, and including court costs and any attorneys' fees awarded by the superior court of the county in which the property is sold at sheriff's sale pursuant to a judicial foreclosure of the mortgage or deed of trust.

(2) If the person required to file the Washington return under RCW 83.100.050 has obtained an extension of time for payment of the tax or has elected to pay such tax in installments, the tax lien under this section shall be extended as necessary to prevent its expiration prior to twelve months following the expiration of any such extension or the installment.

(3) The tax lien shall be extended as necessary to prevent its expiration prior to twelve months following the conclusion of litigation of any question affecting the determination of the amount of tax due if a lis pendens has been filed with the auditor of the county in which the property is located. [2005 c 516 § 9; 1988 c 64 § 11; 1981 2nd ex.s. c 7 § 83.100.110 (Initiative Measure No. 402, approved November 3, 1981).]

**Finding—Intent—Application—Severability—Effective date—2005 c 516:** See notes following RCW 83.100.040.