

**RCW 84.12.360 Basis of apportionment.** The true and fair value of the operating property assessed to a company, as fixed and determined by the department of revenue, shall be apportioned by the department of revenue to the respective counties and to the taxing districts thereof wherein such property is located in the following manner:

(1) Property of all railroad companies other than street railroad companies, telegraph companies and pipe line companies—upon the basis of that proportion of the value of the total operating property within the state which the mileage of track, as classified by the department of revenue (in case of railroads), mileage of wire (in the case of telegraph companies), and mileage of pipe line (in the case of pipe line companies) within each county or taxing district bears to the total mileage thereof within the state, at the end of the calendar year last past. For the purpose of such apportionment the department may classify railroad track.

(2) Property of street railroad companies, telephone companies, electric light and power companies, and gas companies—upon the basis of relative value of the operating property within each county and taxing district to the value of the total operating property within the state to be determined by such factors as the department of revenue shall deem proper.

(3) Planes or other aircraft of airplane companies—upon the basis of such factor or factors of allocation, to be determined by the department of revenue, as will secure a substantially fair and equitable division between counties and other taxing districts.

All other property of airplane companies—upon the basis set forth in subsection (2) of this section.

The basis of apportionment with reference to all public utility companies above prescribed shall not be deemed exclusive and the department of revenue in apportioning values of such companies may also take into consideration such other information, facts, circumstances, or allocation factors as will enable it to make a substantially just and correct valuation of the operating property of such companies within the state and within each county thereof. [2001 c 187 s 8; 1998 c 335 s 4; 1997 c 3 s 118 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 24; 1987 c 153 s 3; 1975 1st ex.s. c 278 s 170; 1961 c 15 s 84.12.360. Prior: 1955 c 120 s 1; 1935 c 123 s 15; 1925 ex.s. c 130 s 47; 1917 c 25 s 1; 1907 c 78 s 11; 1891 c 140 s 33; 1890 p 541 s 30; RRS s 11156-15. Formerly RCW 84.12.150.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Effective date—1998 c 335:** See note following RCW 84.12.200.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

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