

RCW 84.48.050 Abstract of rolls—State action if assessor does not transmit, when. (1) The county assessor must, on or before the fifteenth day of January in each year, prepare a complete abstract of the tax rolls of the county, showing the number of acres that have been assessed and the total value of the real property, including the structures on the real property; the total value of all taxable personal property in the county; the aggregate amount of all taxable property in the county; the total amount as equalized and the total amount of taxes levied in the county for state, county, city, and other taxing district purposes, for that year.

(2) If an assessor of any county fails to transmit to the department of revenue the abstract provided for in RCW 84.48.010, and if a county fails to collect and pay to the state its due proportion of the state tax for any year because of that failure, the department of revenue must ascertain what amount of state tax the county failed to collect. The department must certify to the county auditor the amount of state tax the county failed to collect. This sum is due and payable immediately by warrant in favor of the state on the current expense fund of the county. [2010 c 106 § 311; 1995 c 134 § 15. Prior: 1994 c 301 § 42; 1994 c 124 § 31; 1961 c 15 § 84.48.050; prior: 1925 ex.s. c 130 § 69; RRS § 11221; prior: 1890 p 557 § 74. Formerly RCW 84.48.050 and 84.48.070.]

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