

**RCW 84.56.210 Severance of standing timber assessed as realty—
Timber tax may be collected as personalty tax.** Whenever standing timber which has been assessed as real estate is severed from the land as part of which it was so assessed, it may be considered by the county assessor as personal property, and the county treasurer shall thereafter be entitled to pursue all of the rights and remedies provided by law for the collection of personal property taxes in the collection of taxes levied against such timber: PROVIDED, That whenever the county assessor elects to treat severed timber as personalty under the provisions of this section, he or she shall immediately give notice by mail to the person or persons charged with the tax of the fact of his or her election, and the amount of tax standing against the timber. [2013 c 23 § 370; 1961 c 15 § 84.56.210. Prior: 1939 c 206 § 42; 1929 c 70 § 1; RRS § 11247-1.]