

RCW 87.03.265 Lien of assessment. The assessment upon real property shall be a lien against the property assessed, from and after the first day of January in the year in which it is levied, but as between grantor and grantee such lien shall not attach until the county treasurer has completed the property tax roll for the current year's collection and provided the notification required by RCW 84.56.020 in the year in which the assessment is payable, which lien shall be paramount and superior to any other lien theretofore or thereafter created, whether by mortgage or otherwise, except for a lien for prior assessments, and such lien shall not be removed until the assessments are paid or the property sold for the payment thereof as provided by law. And the lien for the bonds of any issue shall be a preferred lien to that of any subsequent issue. Also the lien for all payments due or to become due under any contract with the United States, or the state of Washington, accompanying which bonds of the district have not been deposited with the United States or the state of Washington, as in RCW 87.03.140 provided, shall be a preferred lien to any issue of bonds subsequent to the date of such contract. [2009 c 350 § 5; 1939 c 171 § 2; 1921 c 129 § 15; 1915 c 179 § 13; 1913 c 165 § 11; 1889-90 p 684 § 23; RRS § 7441. Formerly RCW 87.32.100.]

Acquisition, construction, and operating funds—Tolls and assessments, alternative methods of—Liens, foreclosure of—Delinquencies by tenants: RCW 87.03.445.

Delinquent assessments: Chapter 87.06 RCW.