

## CHAPTER 15.

[ H. B. 6. ]

EXCISE, INHERITANCE, GIFT, PROPERTY TAXES—  
TITLES 82, 83, 84 RCW REENACTMENTS

AN ACT Relating to revenue and taxation; enacting a revenue and taxation code to be known as Title 82 RCW—Excise Taxes, Title 83 RCW—Inheritance and Gift Taxes, and Title 84 RCW—Property Taxes; providing penalties; repealing certain acts and parts of acts; and declaring an emergency.

*Be it Enacted by the Legislature of the State of Washington:*

## TITLE 82

## EXCISE TAXES

## Chapter 82.01

## TAX COMMISSION

**82.01.010 Commission created—Terms—Vacancies—Office location.** There shall be a commission known as the “tax commission of the state of Washington.” It shall be composed of three members possessing special knowledge of the subject of taxation, to be appointed by the governor, with the consent of the senate and be subject to removal in the manner provided in RCW 43.06.070, 43.06.080, and 43.06.090: *Provided*, That the chairman shall serve at the pleasure of the governor.

Two commissioners shall hold office for a term of six years, and until his successor is appointed and qualified. The terms shall be staggered so that the term of one commissioner will expire on January 31st of different odd-numbered years. The term of the commissioner which commenced February 1, 1953 shall expire June 30, 1957. His successor to be appointed by the governor shall be the chairman of the commission.

In case of a vacancy, it shall be filled by appointment by the governor for the unexpired portion of the term in which the vacancy occurs.

The office of the commission shall be at the state capital.

**82.01.020 Qualifications—Bond—Oath.** Each commissioner shall devote his entire time to the duties of his office, and shall hold no other public office.

Before entering upon the duties of his office, each commissioner shall furnish a surety bond executed by a surety company authorized to do business in this state, payable to the state, to be approved by the governor, in the penal sum of five thousand dollars, conditioned for the faithful performance of his duties, and shall take

and subscribe the oath of office prescribed for elective state officers, which oath and bond shall be filed with the secretary of state.

**82.01.030 Meetings—Quorum — Minutes — Seal — Records.** The governor shall designate the chairman of the commission.

A majority of the members of the commission shall constitute a quorum.

The commission may hold sessions or conduct hearings and investigations at places in the state other than the capital when deemed necessary.

The commission may by order refer to one of its members or its employees the duty of making investigations or taking testimony, or both, and reporting thereon to the commission, but no determination shall be made except by a majority vote of the commission.

The commission shall keep full and correct minutes of its transactions and proceedings, which shall at all times be open to public inspection.

It shall adopt and procure a seal and all process or certificates issued by it shall be attested thereunder. Copies of the records of the commission shall be certified by the secretary and attested with the seal.

Any member of the commission, or any employee thereof, officially designated by the commission, may administer oaths in all matters pertaining to the proceedings or official duties of the commission.

**82.01.040 Employees—Expenses.** The tax commission may appoint, discharge, and fix the compensation of a secretary and such other assistants and employees as may be necessary to perform the duties required of it by law, and make such expenditures as may be necessary for the performance of its duties.

## Chapter 82.02

### GENERAL PROVISIONS

**82.02.010 Definitions.** For the purpose of this title and, unless otherwise required by the context:

(1) The term "tax commission" or the word "commission" means the tax commission of the state of Washington;

(2) The word "taxpayer" includes any individual, group of individuals, corporation, or association liable for any tax or the collection of any tax hereunder, or who engages in any business or performs any act for which a tax is imposed by this title;

(3) Words in the singular number shall include the plural and the plural shall include the singular. Words in one gender shall include all other genders.

**82.02.020 State preempts certain tax fields.** The state preempts the field of imposing taxes upon retail sales of tangible personal property, the use of tangible personal property, conveyances, and cigarettes, and no county, town, or other municipal subdivision shall have the right to impose taxes of that nature.

### Chapter 82.04

#### BUSINESS AND OCCUPATION TAX

**82.04.010 Introductory.** For the purposes of this chapter, unless otherwise required by the context, the terms used herein shall have the meaning given to them in RCW 82.04.020 through 82.04.212.

**82.04.020 "Tax year," "taxable year."** "Tax year" or "taxable year" means either the calendar year, or the taxpayer's fiscal year when permission is obtained from the tax commission to use a fiscal year in lieu of the calendar year.

**82.04.030 "Person," "company."** "Person" or "company," herein used interchangeably, means any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise and the United States or any instrumentality thereof.

**82.04.040 "Sale," "casual or isolated sale."** "Sale" means any transfer of the ownership of, title to, or possession of property for a valuable consideration and includes any activity classified as a "sale at retail" or "retail sale" under RCW 82.04.050. It includes renting or leasing, conditional sale contracts, leases with option to purchase, and any contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price. It also includes the furnishing of food, drink, or meals for compensation whether consumed upon the premises or not.

"Casual or isolated sale" means a sale made by a person who is not engaged in the business of selling the type of property involved.

**82.04.050 "Sale at retail," "retail sale."** "Sale at retail" or "retail sale" means every sale of tangible personal property (including articles produced, fabricated, or imprinted) other than a sale to one who (a) purchases for the purpose of resale as tangible personal property in the regular course of business, or (b) installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property, or (c) purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible

personal property or substance, of which such property becomes an ingredient or component or as a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale. The term also means every sale of tangible personal property to persons engaged in any business which is taxable under RCW 82.04.280, subsection (2), and 82.04.290.

The term "sale at retail" or "retail sale" shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following: (a) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, excluding, however, services rendered in respect to live animals, birds and insects; (b) the constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture; (c) the sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; (d) the sale of or charge made for labor and services rendered in respect to automobile towing, armored car service and similar automotive transportation services, but not in respect to those required to report and pay taxes under chapter 82.16; (e) the sale of and charge made for the furnishing of lodging and all other services by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

The term shall not include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any publicly owned street, place, road, highway, bridge, or trestle which is used or to be used primarily for foot or vehicular traffic, nor shall it include sales of feed, seed, fertilizer, and spray materials to persons for the purpose of producing for sale any agricultural product whatsoever, including milk, eggs, wool, fur, meat, honey, or other substances obtained from animals, birds, or insects.

**Note:** See also section 1, chapter 293, Laws of 1961; also section 1, chapter 24, Laws of 1961 extraordinary session.

**82.04.060 "Sale at wholesale," "wholesale sale."** "Sale at wholesale" or "wholesale sale" means any sale of tangible personal property which is not a sale at retail and means any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property, if such charge is expressly defined as a retail sale by RCW 82.04.050 when rendered to or for consumers: *Provided*, That the term "real or personal property" as used in this section shall not include any natural products named in RCW 82.04.100.

**82.04.070 "Gross proceeds of sales."** "Gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property and/or for services rendered, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

**82.04.080 "Gross income of the business."** "Gross income of the business" means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

**82.04.090 "Value proceeding or accruing."** "Value proceeding or accruing" means the consideration, whether money, credits, rights, or other property expressed in terms of money, actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer. The tax commission may provide by regulation that the value proceeding or accruing from sales on the installment plan under conditional contracts of sale may be reported as of the dates when the payments become due.

**82.04.100 "Extractor."** "Extractor" means every person who from his own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or for commercial or industrial use mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product, or fells, cuts or takes timber

or other natural products, or takes, cultivates, or raises fish, shell fish, or other sea or inland water foods or products. It does not include persons performing under contract the necessary labor or mechanical services for others.

**82.04.110 "Manufacturer."** "Manufacturer" means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or for commercial or industrial use from his own materials or ingredients any articles, substances or commodities. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, all or a portion of the materials that become a part or whole of the manufactured article, the tax commission shall prescribe equitable rules for determining tax liability.

**82.04.120 "To manufacture."** "To manufacture" embraces all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials so that as a result thereof a new, different or useful substance or article of tangible personal property is produced for sale or commercial or industrial use, and shall include the production or fabrication of special made or custom made articles.

**82.04.130 "Commercial or industrial use."** "Commercial or industrial use" means the following uses of products, including by-products, by the extractor or manufacturer thereof:

- (1) Any use as a consumer; and
- (2) The manufacturing of articles, substances or commodities from extracted products, including byproducts.

**82.04.140 "Business."** "Business" includes all activities engaged in with the object of gain, benefit, or advantage to the taxpayer or to another person or class, directly or indirectly.

**82.04.150 "Engaging in business."** "Engaging in business" means commencing, conducting, or continuing in business and also the exercise of corporate or franchise powers as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

**82.04.160 "Cash discount."** "Cash discount" means a deduction from the invoice price of goods or charge for services which is allowed if the bill is paid on or before a specified date.

**82.04.170 "Tuition fee."** "Tuition fee" includes library, laboratory, health service and other special fees, and amounts charged for room and board by an educational institution when the property or service for which such charges are made is furnished exclusively to the students or faculty of such institution. "Educational institution," as used in this section, means only those institutions created

or generally accredited as such by the state and offering to students an educational program of a general academic nature or those institutions which are not operated for profit and which are privately endowed under a deed of trust to offer instruction in trade, industry, and agriculture, but not including specialty schools, business colleges, other trade schools, or similar institutions.

**82.04.180 "Successor."** "Successor" means any person who, through direct or mesne conveyance, purchases or succeeds to the business, or portion thereof, or the whole or any part of the stock of goods, wares, merchandise, or fixtures or any interest therein of a taxpayer quitting, selling out, exchanging, or otherwise disposing of his business. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

**82.04.190 "Consumer."** "Consumer" means the following:

(1) Any person who purchases, acquires, owns, holds, or uses any article of tangible personal property other than for the purpose (a) of resale as tangible personal property in the regular course of business or (b) of incorporating such property as an ingredient or component of real or personal property when installing, repairing, cleaning, altering, imprinting, improving, constructing, or decorating such real or personal property of or for consumers or (c) of consuming such property in producing for sale a new article of tangible personal property or a new substance, of which such property becomes an ingredient or component or as a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale;

(2) Any person engaged in any business activity taxable under RCW 82.04.290;

(3) Any person engaged in the business of contracting for the building, repairing or improving of any publicly owned street, place, road, highway, bridge or trestle which is used or to be used primarily for foot or vehicular traffic as defined in RCW 82.04.280, in respect, however, only to tangible personal property used or consumed in such business;

(4) Any person who is an owner, lessee or has the right of possession to or an easement in real or personal property which is being constructed, repaired, improved, cleaned, imprinted, or otherwise altered by a person engaged in business, excluding only the United States, the state, and its political subdivisions in respect to labor and services rendered to their real property which is used or held for public road purposes.

**82.04.200** “**In this state,**” “**within this state.**” “In this state” or “within this state” includes all federal areas lying within the exterior boundaries of the state.

**82.04.210** “**Byproduct.**” “Byproduct” means any additional product, other than the principal or intended product, which results from extracting or manufacturing activities and which has a market value, without regard to whether or not such additional product was an expected or intended result of the extracting or manufacturing activities.

**82.04.212** “**Retail store or outlet.**” “Retail store or outlet” does not mean a device or apparatus through which sales are activated by coin deposits but the phrase shall include automats or business establishments retailing diversified goods primarily through the use of such devices or apparatus.

**82.04.220** **Business and occupation tax imposed.** There is levied and shall be collected from every person a tax for the act or privilege of engaging in business activities. Such tax shall be measured by the application of rates against value of products, gross proceeds of sales, or gross income of the business, as the case may be.

**82.04.230** **Tax on extractors.** Upon every person engaging within this state in business as an extractor; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including byproducts, extracted for sale or for commercial or industrial use, multiplied by the rate of one-quarter of one percent;

The measure of the tax is the value of the products, including byproducts, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the state.

**82.04.240** **Tax on manufacturers.** Upon every person except persons taxable under subsections (2) or (3) of RCW 82.04.260 engaging within this state in business as a manufacturer; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including byproducts, manufactured, multiplied by the rate of one-quarter of one percent.

The measure of the tax is the value of the products, including byproducts, so manufactured regardless of the place of sale or the fact that deliveries may be made to points outside the state.

**82.04.250** **Tax on retailers.** Upon every person engaging within this state in the business of making sales at retail; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of sales of the business, multiplied by the rate of one-quarter of one percent.

**82.04.260** **Tax on buyer and wholesale seller of grains—Flour manufacturers—Seafood products manufacturers.** (1) Upon every



person engaging within this state in the business of buying wheat, oats, corn and barley, but not including any manufactured or processed products thereof, and selling the same at wholesale; the tax imposed shall be equal to the gross proceeds derived from such sales multiplied by the rate of one one-hundredth of one percent.

(2) Upon every person engaging within this state in the business of manufacturing wheat into flour; as to such persons the amount of tax with respect to such business shall be equal to the value of the flour manufactured, multiplied by the rate of one-eighth of one percent.

(3) Upon every person engaging within this state in the business of manufacturing seafood products which remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by that person; as to such persons the amount of tax with respect to such business shall be equal to the value of the products manufactured, multiplied by the rate of one-eighth of one percent.

**82.04.270 Tax on wholesalers, distributors.** (1) Upon every person except persons taxable under subsection (1) of RCW 82.04-.260 engaging within this state in the business of making sales at wholesale; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of one-quarter of one percent.

(2) The tax imposed by this section is levied and shall be collected from every person engaged in the business of distributing in this state articles of tangible personal property, owned by them from their own warehouse or other central location in this state to two or more of their own retail stores or outlets, where no change of title or ownership occurs, the intent hereof being to impose a tax equal to the wholesaler's tax upon persons performing functions essentially comparable to those of a wholesaler, but not actually making sales: *Provided*, That the tax designated in this section may not be assessed twice to the same person for the same article. The amount of the tax as to such persons shall be computed by multiplying one-quarter of one percent the value of the article so distributed as of the time of such distribution: *Provided*, That persons engaged in the activities described in this subsection shall not be liable for the tax imposed if by proper invoice it can be shown that they have purchased such property from a wholesaler who has paid a business and occupation tax to the state upon the same articles. This proviso shall not apply to purchases from manufacturers as defined in RCW 82.04.110. The tax commission shall prescribe uniform and equitable rules for the purpose of ascertaining such value, which value shall correspond as nearly as possible to the gross proceeds from sales at wholesale in this state of similar articles of like quality and character, and in similar quantities

by other taxpayers: *Provided further*, That delivery trucks or vans will not under the purposes of this section be considered to be retail stores or outlets.

**82.04.275 Tax on certain wholesale sales of cigarettes.** Upon every person engaging within this state in the business of wholesale sales of manufacturer's stock of cigarettes warehoused in this state by the manufacturer and sold by him at wholesale in this state; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of one-tenth of one percent.

Persons and activities taxed under this section shall not be liable for the wholesaling tax under the provisions of RCW 82.04.270.

**82.04.280 Tax on printers, publishers, highway contractors, extracting or processing for hire, cold storage warehouse operation.** Upon every person engaging within this state in the business of: (1) Printing, and of publishing newspapers, periodicals or magazines; (2) building, repairing or improving any publicly owned street, place, road, highway, bridge or trestle which is used, or to be used, primarily for foot or vehicular traffic including any readjustment, reconstruction or relocation of the facilities of any public, private or cooperatively owned utility or railroad in the course of such building, repairing or improving, the cost of which readjustment, reconstruction, or relocation, is the responsibility of the public authority whose street, place, road, highway, bridge or trestle is being built, repaired or improved; (3) extracting for hire or processing for hire; (4) operating a cold storage warehouse, but not including the rental of cold storage lockers; as to such persons, the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of one-quarter of one percent.

**82.04.290 Tax on other business or service activities.** Upon every person engaging within this state in any business activity other than or in addition to those enumerated in RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260, 82.04.270, 82.04.275 and 82.04.280; as to such persons the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of one percent. This section includes, among others, and without limiting the scope hereof (whether or not title to materials used in the performance of such business passes to another by accession, confusion or other than by outright sale), persons engaged in the business of rendering any type of service which does not constitute a "sale at retail" or a "sale at wholesale." The additional tax imposed in RCW 82.04.296 shall not apply to persons or activities taxable under this section.

**82.04.295 Temporary surtax imposed.** From and after the first day of November, 1951, until the thirtieth day of April, 1953 there is levied and shall be collected from every person for the act or privilege of engaging in business activities, as a part of the tax imposed by this chapter and as a temporary increase thereof, a surtax in the amount of twenty percent of the tax payable under this chapter.

**82.04.296 Additional tax imposed.** From and after the first day of May, 1955, there is levied and shall be collected from every person for the act or privilege of engaging in business activities, as a part of the tax imposed by this chapter, other than those activities taxed pursuant to RCW 82.04.260, an additional tax in the amount of sixty percent of the tax payable under this chapter: *Provided*, That from April 1, 1959 until July 1, 1961 the additional tax imposed under this section shall be in the amount of seventy-six percent of the tax payable under this chapter. To facilitate collection of this additional tax, the tax commission is authorized to adjust the basic rates of persons to which this section applies in such manner as to reflect the exact amount of the additional tax hereby imposed.

*Note: See also section 2, chapter 293, Laws of 1961.*

**82.04.300 Exemptions—Based on monthly gross or yearly gross.** This chapter shall apply to any person engaging in any business activity taxable under RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260, 82.04.270, 82.04.275 and 82.04.280 other than those whose value of products, gross proceeds of sales, or gross income of the business is less than three hundred dollars per month: *Provided*, That where one person engages in more than one business activity and the combined measures of the tax applicable to such businesses equal or exceed three hundred dollars per month, no exemption or deduction from the amount of tax is allowed by this section.

This chapter shall apply to any person engaging in any business activity taxable under RCW 82.04.290 other than those whose value of products, gross proceeds of sales, or gross income of the business is less than thirty-six hundred dollars per year: *Provided*, That where one person engages in more than one business activity and the combined measures of tax applicable to such business equals or exceeds thirty-six hundred dollars, no exemption or deduction from the amount of tax is allowed by this section.

Any person claiming exemption under the provisions of this section may be required to file returns even though no tax may be due: *Provided, further*, That the tax commission may allow exemptions, by general rule or regulation, in those instances in which quarterly, semiannual, or annual returns are permitted. Exemptions for such periods shall be equivalent in amount to the total of exemptions for each month of a reporting period.

*Note: See also section 3, chapter 293, Laws of 1961.*

**82.04.310 Exemptions—Public utilities.** This chapter shall not apply to any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of chapter 82.16.

**82.04.320 Exemptions—Insurance business.** This chapter shall not apply to any person in respect to insurance business upon which a tax based on gross premiums is paid to the state: *Provided*, That the provisions of this section shall not exempt any person engaging in the business of representing any insurance company, whether as general or local agent, or acting as broker for such companies: *Provided further*, That the provisions of this section shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.

**82.04.330 Exemptions—Agriculture.** This chapter shall not apply to any person in respect to the business of growing or producing for sale upon his own lands or upon land in which he has a present right of possession, any agricultural or horticultural produce or crop, including the raising for sale of any animal, bird, or insect, or the milk, eggs, wool, fur, meat, honey, or other substance obtained therefrom, or in respect to the sale of such products at wholesale by such grower, producer, or raiser thereof. This exemption shall not apply to any person selling such products at retail; nor to the sale of any animal or substance obtained therefrom by a person in connection with his business of operating a stockyard or a slaughter or packing house; nor to any association of persons whatever, whether mutual, cooperative or otherwise, engaging in any business activity with respect to which tax liability is imposed under the provisions of this chapter.

**82.04.340 Exemptions—Athletic exhibitions.** This chapter shall not apply to any person in respect to the business of conducting boxing contests and sparring or wrestling matches and exhibitions for the conduct of which a license must be secured from the state athletic commission.

**82.04.350 Exemptions—Racing.** This chapter shall not apply to any person in respect to the business of conducting race meets for the conduct of which a license must be secured from the horse racing commission.

**82.04.360 Exemptions—Employees.** This chapter shall not apply to any person in respect to his employment in the capacity of an employee or servant as distinguished from that of an independent contractor.

**82.04.370 Exemptions—Certain fraternal and beneficiary organizations.** This chapter shall not apply to fraternal benefit societies or fraternal fire insurance associations, as described in Title 48; nor to beneficiary corporations or societies organized under and existing by virtue of Title 24, if such beneficiary corporations or societies provide in their bylaws for the payment of death benefits.

Note: See also section 4, chapter 293, Laws of 1961.

**82.04.380 Exemptions—Certain corporations furnishing aid and relief.** This chapter shall not apply to the gross sales or the gross income received by corporations which have been incorporated under any act of the congress of the United States of America and whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

**82.04.390 Exemptions—Amounts derived from sale of real estate.** This chapter shall not apply to gross proceeds derived from the sale of real estate. This however, shall not be construed to allow a deduction of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from, or relating to, real estate transactions.

**82.04.400 Exemptions—Financial institutions.** This chapter shall not apply to national banks, state banks, trust companies, mutual savings banks, building and loan and savings and loan associations with respect to their banking, trust, or savings and loan business but shall apply with respect to their engaging in any other business taxable hereunder, even though such other business is conducted primarily for the purpose of liquidating the assets thereof.

**82.04.410 Exemptions—Chick hatcheries.** This chapter shall not apply to amounts derived by persons engaged in operating chick hatcheries from the production and sale of chicks and hatching eggs.

**82.04.420 Exemptions—Persons taxable on gross income from certain mechanical devices.** This chapter shall not apply to any person performing any activities with respect to which a tax is specifically imposed upon the gross operating income derived therefrom under the provisions of chapter 82.28 of this title.

**82.04.425 Exemptions—Accommodation sales.** This chapter shall not apply to sales for resale by persons regularly engaged in the business of making sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the amount

paid by the seller to his vendor in the acquisition of the article and (2) the sale is made as an accommodation to the buyer to enable him to fill a bona fide existing order of a customer or is made within fourteen days to reimburse in kind a previous accommodation sale by the buyer to the seller: *Provided*, That where the seller holds himself out as being regularly engaged in the business of making sales at wholesale of such property, such sales shall be incidental to his principal business activity.

**82.04.430 Deductions enumerated.** In computing tax there may be deducted from the measure of tax the following items:

(1) Amounts derived by persons, other than those engaging in banking, loan, security, or other financial businesses, from investments or the use of money as such;

(2) Amounts derived from bona fide initiation fees, dues, contributions, donations, tuition fees, and endowment funds. This paragraph shall not be construed to exempt any person, association, or society from tax liability upon selling tangible personal property or upon providing facilities or services for which a special charge is made to members or others. Dues which are for, or graduated upon, the amount of service rendered by the recipient thereof are not permitted as a deduction hereunder;

(3) The amount of cash discount actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extractive or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the provisions of RCW 82.04.450;

(4) The amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis;

(5) So much of the sale price of motor vehicle fuel as constitutes the amount of tax imposed by the state or the United States government upon the sale thereof;

(6) Amounts derived from business which the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States;

(7) Amounts derived by any person as compensation for the receiving, washing, sorting, and packing of fresh perishable horticultural products and the material and supplies used therein when performed for the person exempted in RCW 82.04.330, either as agent or as independent contractor;

(8) Amounts derived as compensation for services rendered or to be rendered to patients by a hospital or other institution devoted to the care of human beings with respect to the prevention or treatment of disease, sickness, or suffering, when such hospital or other institution is operated by the United States or any of its instrumentalities, or by the state, or any of its political subdivisions;

(9) Amounts derived as compensation for services rendered to patients by a hospital or other institution which is organized as a nonprofit corporation devoted to the care of human beings with respect to the prevention or treatment of disease, sickness, or suffering, but only if no part of the net earnings received by such an institution inures directly or indirectly, to any person other than the institution entitled to deduction hereunder. In no event shall any such deduction be allowed, unless the hospital building is entitled to exemption from taxation under the property tax laws of this state, and unless the superintendent or other proper officer of the institution, under oath, makes annual reports to the state department of health of its receipts and disbursements during the preceding year, specifying in detail the sources from which receipts have been derived, and the object to which disbursements have been applied, and furnishes in such report full and complete vital statistics for the use and information of the state department of health.

Note: See also section 5, chapter 293, Laws of 1961.

**82.04.440 Persons taxable on multiple activities.** Every person engaged in activities which are within the purview of the provisions of two or more of sections RCW 82.04.230 to 82.04.290, inclusive, shall be taxable under each paragraph applicable to the activities engaged in: *Provided*, That persons taxable under RCW 82.04.250 or 82.04.270 shall not be taxable under RCW 82.04.230, 82.04.240 or subsection (2) or (3) of RCW 82.04.260 with respect to extracting or manufacturing of the products so sold, and that persons taxable under RCW 82.04.240 shall not be taxable under RCW 82.04.230 with respect to extracting the ingredients of the products so manufactured.

**82.04.450 Value of products, how determined.** The value of products, including byproducts, extracted or manufactured shall be determined by the gross proceeds derived from the sale thereof whether such sale is at wholesale or at retail, to which shall be added all subsidies and bonuses received from the purchaser or from any other person with respect to the extraction, manufacture, or sale of such products or byproducts by the seller, except:

(1) Where such products, including byproducts, are extracted or manufactured for commercial or industrial use;

(2) Where such products, including byproducts, are shipped, transported or transferred out of the state, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale.

In the above cases the value shall correspond as nearly as possible to the gross proceeds from sales in this state of similar products of like quality and character, and in similar quantities by other taxpayers, plus the amount of subsidies or bonuses ordinarily pay-

able by the purchaser or by any third person with respect to the extraction, manufacture, or sale of such products. The tax commission shall prescribe uniform and equitable rules for the purpose of ascertaining such values.

**82.04.460 Business within and without state—Apportionment.** Any person rendering services and maintaining places of business both within and without this state shall, for the purpose of computing tax liability under this chapter, apportion to this state that portion of his gross income which is derived from services rendered within this state. Where such apportionment cannot be accurately made by separate accounting methods, the taxpayer shall apportion to this state that proportion of his total income which the cost of doing business within the state bears to the total cost of doing business both within and without the state.

**82.04.470 Resale certificate—Burden of proof.** Unless a seller has taken from the purchaser a resale certificate signed by, and bearing the name and address and registration number of the purchaser to the effect that the property was purchased for resale, or unless the nature of the transaction is clearly shown as a sale at wholesale by the books and records of the taxpayer in such other manner as the tax commission shall by regulation provide, the burden of proving that a sale of tangible personal property was not a sale at retail shall be upon the person who made it.

**82.04.480 Sales in own name—Sales as agent.** Every consignee, bailee, factor, or auctioneer having either actual or constructive possession of tangible personal property, or having possession of the documents of title thereto, with power to sell such tangible personal property in his or its own name and actually so selling, shall be deemed the seller of such tangible personal property within the meaning of this chapter; and further, the consignor, bailor, principal, or owner shall be deemed a seller of such property to the consignee, bailee, factor, or auctioneer.

The burden shall be upon the taxpayer in every case to establish the fact that he is not engaged in the business of selling tangible personal property but is acting merely as broker or agent in promoting sales for a principal. Such claim will be allowed only when the taxpayer's accounting records are kept in such manner as the tax commission shall by general regulation provide.

**82.04.490 Tax payable monthly—Returns—Monthly estimate and quarterly returns, procedure.** The taxes imposed hereunder shall be due and payable in monthly installments and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the monthly period in which tax accrued. The taxpayer, on or before said fifteenth day of said month,



shall make out a return, upon such forms and setting forth such information as the tax commission may require, showing the amount of the tax for which he is liable for the preceding monthly period, sign and transmit the same to the commission, together with a remittance for such amount in the form required: *Provided*, That any such taxpayer may elect to remit each month on such forms as the tax commission shall in its discretion prescribe, an estimate of the tax to be due for each month on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax accrued, and a quarterly return to the commission on or before the fifteenth day of the month next succeeding the end of each quarter of every year and shall remit therewith the balance of the actual tax due for the period of the report: *Provided further*, That every person who shall elect to remit a monthly "estimate of the tax to be due" as hereinabove described shall remit each month at least one-third of the tax paid during the previous quarter or, ninety percent of the tax actually collected or owing during the month, whichever is greater.

The tax commission may also relieve any taxpayer or class of taxpayers from the obligation of filing monthly returns and may require the return to cover other reporting periods, but in no event shall returns be filed for a period greater than one year.

The tax commission may also, by general rule or regulation, establish conditions for submission of annual or semiannual reconciling returns by such taxpayers or class of taxpayers in lieu of quarterly returns.

The tax commission may also require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

**82.04.500 Tax part of operating overhead.** It is not the intention of this chapter that the taxes herein levied upon persons engaging in business be construed as taxes upon the purchasers or customers, but that such taxes shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes shall constitute a part of the operating overhead of such persons.

**82.04.510 General administrative provisions invoked.** All of the provisions contained in chapter 82.32 shall have full force and application with respect to taxes imposed under the provisions of this chapter. Taxpayers submitting monthly estimates of taxes due under this chapter shall be subject to the provisions of chapter 82.32 if they fail to remit ninety percent of the taxes actually collected or due for the reporting period.

**82.04.900 Construction.** RCW 82.04.440 shall have retrospective effect to August 1, 1950, as well as have prospective effect.

## Chapter 82.08

## RETAIL SALES TAX

**82.08.010 Definitions.** For the purposes of this chapter:

(1) "Selling price" means the consideration, whether money, credits, rights, or other property, expressed in the terms of money paid or delivered by a buyer to a seller, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expenses whatsoever paid or accrued and without any deduction on account of losses; but shall not include the amount of cash discount actually taken by a buyer;

(2) "Seller" means every person making sales at retail or retail sales to a buyer or consumer, whether as agent, broker, or principal;

(3) "Buyer" and "consumer" include, without limiting the scope hereof, every individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, municipal corporation, quasi municipal corporation, and also the state, its departments and institutions and all political subdivisions thereof, irrespective of the nature of the activities engaged in or functions performed, and also the United States or any instrumentality thereof;

(4) The meaning attributed in chapter 82.04 to the terms "tax year," "taxable year," "person," "company," "sale," "sale at retail," "retail sale," "sale at wholesale," "wholesale sale," "business," "engaging in business," "cash discount," "successor," "consumer," "in this state" and "within this state" shall apply equally to the provisions of this chapter.

**82.08.020 Retail sales tax imposed.** There is levied and there shall be collected a tax on each retail sale in this state equal to three and one-third percent of the selling price: *Provided*, That from April 1, 1959 until July 1, 1961 the tax imposed by this section shall be equal to four percent of the selling price. The tax imposed under this chapter shall apply to successive retail sales of the same property and to the retail sale of intoxicating liquor by the Washington state liquor stores.

*Note:* See also section 6, chapter 293, Laws of 1961.

**82.08.030 Exemptions.** The tax hereby levied shall not apply to the following sales:

(1) Casual and isolated sales of property or service, unless made by a person who is engaged in a business activity taxable under

chapters 82.04, 82.16 or 82.28: *Provided*, That the exemption provided by this paragraph shall not be construed as providing any exemption from the tax imposed by chapter 82.12;

(2) Sales made by persons in the course of business activities with respect to which tax liability is specifically imposed under chapter 82.16, when the gross proceeds from such sales must be included in the measure of the tax imposed under said chapter;

(3) The distribution and newsstand sale of newspapers;

(4) Sales which the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States;

(5) Sales of motor vehicle fuel used in aircraft by the manufacturer thereof for research, development, and testing purposes and sales of motor vehicle fuel taxable under chapter 82.36: *Provided*, That the use of any such fuel upon which a refund of the motor vehicle fuel tax has been obtained shall be subject to the tax imposed by chapter 82.12;

(6) Sales (including transfers of title through decree of appropriation) heretofore or hereafter made of the entire operating property of a publicly or privately owned public utility, or of a complete operating integral section thereof, to the state or a political subdivision thereof for use in conducting any business defined in subdivisions (1), (2), (3), (4), (5), (6), (7), (8), (9), (10) or (11) of RCW 82.16.010;

(7) Auction sales made by or through auctioneers of tangible personal property (including household goods) which have been used in conducting a farm activity, when the seller thereof is a farmer and the sale is held or conducted upon a farm and not otherwise;

(8) Sales to corporations which have been incorporated under any act of the congress of the United States and whose principal purposes are to furnish volunteer aid to members of armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same;

(9) Sales of purebred livestock for breeding purposes where the animals are registered in a nationally recognized breed association; sales of cattle and milk cows used on the farm;

(10) Sales of tangible personal property (other than the type referred to in subdivision (11) hereof) for use by the purchaser in connection with the business of operating as a private or common carrier by air, rail, or water in interstate or foreign commerce:

*Provided*, That any actual use of such property in this state shall, at the time of such actual use, be subject to the tax imposed by chapter 82.12;

(11) Sales of airplanes, locomotives, railroad cars, or watercraft for use in conducting interstate or foreign commerce by transporting therein or therewith property and persons for hire or for use in conducting commercial deep sea fishing operations outside the territorial waters of the state; also sales of tangible personal property which becomes a component part of such airplanes, locomotives, railroad cars, or watercraft, and of motor vehicles or trailers used by the holder of a carrier permit issued by the Interstate Commerce Commission authorizing transportation by motor vehicle across the boundaries of this state, in the course of constructing, repairing, cleaning, altering, or improving the same; also sales of or charges made for labor and services rendered in respect to such constructing, repairing, cleaning, altering, or improving;

(12) Sales of motor vehicles and trailers to be used for the purpose of transporting therein persons or property for hire in interstate or foreign commerce: *Provided*, That the purchaser must be the holder of a carrier permit issued by the Interstate Commerce Commission, and that the vehicles will first move upon the highways of this state from the point of delivery in this state to a point outside of this state under the authority of a one-transit permit issued by the director of licenses pursuant to the provisions of RCW 46.16.100;

(13) Sales of motor vehicles and trailers to nonresidents of this state for use outside of this state, even though delivery be made within this state, but only when (a) the vehicles or trailers will be taken from the point of delivery in this state directly to a point outside this state under the authority of a one-transit permit issued by the director of licenses pursuant to the provisions of RCW 46.16-.100, or (b) said motor vehicles and trailers will be registered and licensed immediately under the laws of the state of the purchaser's residence, will not be used in this state more than three months, and will not be required to be registered and licensed under the laws of this state;

(14) Sales to nonresidents of this state for use outside of this state of tangible personal property which becomes a component part of any machinery or other article of personal property belonging to such nonresident, in the course of installing, repairing, cleaning, altering, or improving the same and also sales of or charges made for labor and services rendered in respect to any installing, repairing, cleaning, altering, or improving, of personal property of or for a nonresident, but this subsection (14) shall apply only when the seller agrees to, and does, deliver the property to the

purchaser at a point outside this state, or delivers the property to a common or bona fide private carrier consigned to the purchaser at a point outside this state;

(15) Sales to nonresidents of this state for use outside of this state of watercraft of a length requiring coast guard registration, even though delivery be made within this state, but only when (a) the watercraft will not be used within this state for more than forty-five days and (b) an appropriate exemption certificate supported by identification ascertaining residence as provided by the tax commission and signed by the purchaser or his agent establishing the fact that the purchaser is a nonresident and that the watercraft is for use outside of this state, one copy to be filed with the tax commission with the regular report and a duplicate to be retained by the dealer.

*Note:* See also section 7, chapter 293, Laws of 1961.

**82.08.040 Consignee, factor, bailee, auctioneer deemed seller.** Every consignee, bailee, factor, or auctioneer authorized, engaged, or employed to sell or call for bids on tangible personal property belonging to another, and so selling or calling, shall be deemed the seller of such tangible personal property within the meaning of this chapter and all sales made by such persons are subject to its provisions even though the sale would have been exempt from tax hereunder had it been made directly by the owner of the property sold. Every consignee, bailee, factor, or auctioneer shall collect and remit the amount of tax due under this chapter with respect to sales made or called by him: *Provided*, That if the owner of the property sold is engaged in the business of selling tangible personal property in this state the tax imposed under this chapter may be remitted by such owner under such rules and regulations as the tax commission shall prescribe.

**82.08.050 Buyer to pay, seller to collect tax—Penalties.** The tax hereby imposed shall be paid by the buyer to the seller, and each seller shall collect from the buyer the full amount of the tax payable in respect to each taxable sale in accordance with the schedule of collections adopted by the tax commission pursuant to the provisions of RCW 82.08.060. The tax required by this chapter, to be collected by the seller, shall be deemed to be held in trust by the seller until paid to the commission, and any seller who appropriates or converts the tax collected to his own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter shall be guilty of a misdemeanor.

In case any seller fails to collect the tax herein imposed or having collected the tax, fails to pay it to the commission in the manner prescribed by this chapter, whether such failure is the

result of his own acts or the result of acts or conditions beyond his control, he shall, nevertheless, be personally liable to the state for the amount of the tax.

The amount of tax, until paid by the buyer to the seller or to the commission, shall constitute a debt from the buyer to the seller and any seller who fails or refuses to collect the tax as required with intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

Where a buyer has failed to pay to the seller the tax imposed by this chapter and the seller has not paid the amount of the tax to the commission, the commission may, in its discretion, proceed directly against the buyer for collection of the tax, in which case a penalty of ten percent may be added to the amount of the tax for failure of the buyer to pay the same to the seller, regardless of when the tax may be collected by the commission; and all of the provisions of chapter 82.32, including those relative to interest and penalties, shall apply in addition; and, for the sole purpose of applying the various provisions of chapter 82.32, the fifteenth day of the month following the bimonthly tax period in which the purchase was made shall be considered as the due date of the tax.

**82.08.060 Collection of tax—Methods and schedules.** The tax commission shall have power to adopt rules and regulations prescribing methods and schedules for the collection of the tax required to be collected by the seller from the buyer under this chapter. The methods and schedules prescribed shall be adopted so as to eliminate the collection of fractions of one cent and so as to provide that the aggregate collections of all taxes by the seller shall, insofar as practicable, equal the amount of tax imposed by this chapter. Such schedules may provide that no tax need be collected from the buyer upon sales below a stated sum and may be amended from time to time to accomplish the purposes set forth herein.

**82.08.070 Seller's monthly, estimated, annual, etc., returns—Remittances—Reporting procedures and forms.** Each seller, on or before the fifteenth day of the month succeeding the end of each monthly period, shall make out a return for the preceding monthly period, upon forms to be provided by the commission, setting forth the amount of all sales, nontaxable sales, taxable sales, the amount of tax thereon, and such other information as the commission may require, sign, and transmit the same to the commission: *Provided*, That any such taxpayer may elect to remit each month on such forms as the tax commission shall in its discretion prescribe, an estimate of the tax to be due for each month on or before the

fifteenth day of the month next succeeding the end of the monthly period in which the tax accrued, and a quarterly return to the commission on or before the fifteenth day of the month next succeeding the end of each quarter of every year and shall remit therewith the balance of the actual tax due for the period of the report: *Provided further*, That every person who shall elect to remit a monthly "estimate of the tax to be due" as hereinabove described shall remit each month at least one-third of the tax paid during the previous quarter or, ninety percent of the tax actually collected or owing during the month, whichever is greater.

The tax commission may also relieve any taxpayer or class of taxpayers from the obligation of filing monthly returns and may require the return to cover other reporting periods, but in no event shall returns be filed for a period greater than one year.

The tax commission may also, by general rule or regulation, establish conditions for submission of annual or semiannual reconciling returns by such taxpayers or class of taxpayers in lieu of quarterly returns.

The tax commission may also require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

The commission shall, by rule or regulation, establish procedures and forms for reporting consonant with efficient tax administration and accounting procedure to carry into effect the provisions of this chapter.

The commission may also require annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability. The tax accrued under the provisions of this chapter, whether or not collected from the buyer shall be paid by the seller to the commission in installments at the time of transmitting the return above provided for.

*Note: See also section 8, chapter 293, Laws of 1961.*

**82.08.080 Vending machine sales.** The commission may authorize a seller to pay the tax levied under this chapter upon sales made through vending machines and similar devices or where sales are made under conditions of business such as to render impracticable the collection of the tax as a separate item and waive collection of the tax from the customer. No such authority shall be granted except upon application to the commission and unless the commission, after hearing, finds that the conditions of the applicant's business are such as to render impracticable the collection of the tax in the manner otherwise provided. The commission, by regulation, may provide that the applicant, under this section, furnish a proper bond sufficient to secure the payment of the tax.

**82.08.090 Installment sales and leases.** In the case of installment sales and leases of personal property, the commission, by regula-

tion, may provide for the collection of taxes upon the installments of the purchase price, or amount of rental, as of the time the same fall due.

**82.08.100 Tax may be paid on cash receipts basis if books are so kept.** The tax commission, by general regulation, may provide that a taxpayer whose regular books of account are kept on a cash receipts basis may file returns based upon his cash receipts for each reporting period and pay the tax herein provided upon such basis in lieu of reporting and paying the tax on all sales made during such period.

**82.08.110 Sales from vehicles.** In the case of a person who has no fixed place of business and sells from one or more vehicles, each such vehicle shall constitute a "place of business" within the meaning of chapter 82.32.

**82.08.120 Rebating or absorption of tax by seller prohibited—Penalty.** Whoever, excepting as expressly authorized by this chapter, refunds, remits, or rebates to a buyer, either directly or indirectly and by whatever means, all or any part of the tax levied by this chapter, or makes in any form of advertising, verbal or otherwise, any statements which might infer that he is absorbing the tax or paying the tax for the buyer by an adjustment of prices, or at a price including the tax, or in any other manner whatsoever shall be guilty of a misdemeanor. The violation of this section by any person holding a license granted by the state or any political subdivision thereof shall be sufficient grounds for the cancellation of the license of such person upon written notification by the tax commission to the proper officer of the department granting the license that such person has violated the provisions of this section. Before any license shall be canceled hereunder, the licensee shall be entitled to a hearing before the department granting the license under such regulations as the department may prescribe.

**82.08.140 Administration.** The provisions of RCW 82.04.470 and all of the provisions of chapter 82.32 shall have full force and application with respect to taxes imposed under the provisions of this chapter.

**82.08.150 Tax on certain sales of intoxicating liquors.** (1) There is levied and shall be collected from and after the first day of November, 1951, a tax upon each retail sale of spirits, wine, or strong beer in the original package at the rate of ten percent of the selling price, and the term "retail sale" as used herein shall include, in addition to the meaning ascribed thereto in chapter 82.04, any sale not for resale in such original package. The tax imposed in this section shall apply to the sale of spirits, wine, or strong beer by the Washington state liquor stores and agencies, including



sales to Class H licensees. The tax imposed in RCW 82.08.020 as now or hereafter amended shall not apply to sales subject to the tax imposed by this section.

(2) There is levied and shall be collected from and after the first day of April, 1959, an additional tax upon each retail sale of spirits, wine, or strong beer in the original package at the rate of five percent of the selling price, and the term "retail sale" as used herein shall include the meaning ascribed thereto in chapter 82.04. The additional tax imposed in this paragraph shall apply to the sale of spirits, wine, or strong beer by the Washington state liquor stores and agencies, excluding sales to Class H licensees. The tax imposed in RCW 82.08.020 as now or hereafter amended shall not apply to sales subject to the tax imposed by this paragraph.

(3) The additional five percent tax enacted in subdivision (2) of this section shall not be levied upon or applied to sales of wine which have been subjected to the tax imposed by RCW 66.24.220.

(4) As used in this section, the terms "spirits," "wine," "strong beer," and "package" shall have the meaning ascribed to them in chapter 66.04.

Note: See also section 2, chapter 24, Laws of 1961 extraordinary session.

**82.08.160 Remittance by state liquor control board—Liquor excise tax fund created.** On or before the fifteenth day of each month beginning with the month of June, 1955, the Washington state liquor control board shall remit to the state tax commission, to be deposited with the state treasurer, all moneys collected by it under this chapter during the preceding month on sales made in state liquor stores and agencies. Upon receipt of such moneys the state treasurer shall credit sixty-five percent of the sums remitted to the state general fund and thirty-five percent of the sums remitted to a fund which is hereby created to be known as the "liquor excise tax fund."

**82.08.170 Apportionment and distribution from liquor excise tax fund.** On the first day of the months of January, April, July and October of each year, the state treasurer shall make the apportionment and distribution of all moneys in the liquor excise tax fund to the counties, cities and towns in the following proportions: twenty percent of the moneys in said liquor excise tax fund shall be divided among and distributed to the counties of the state in accordance with the provisions of RCW 43.66.100 as now existing or as hereafter amended; eighty percent of the moneys in said liquor excise tax fund shall be divided among and distributed to the cities and towns of the state in accordance with the provisions of RCW 43.66.110 as now existing or as hereafter amended.

**Chapter 82.12****USE TAX**

**82.12.010 Definitions.** For the purposes of this chapter:

(1) "Value of the article used" shall mean the consideration, whether money, credit, rights, or other property, expressed in terms of money, paid or given or contracted to be paid or given by the purchaser to the seller for the article of tangible personal property, the use of which is taxable under this chapter. The term includes, in addition to the consideration paid or given or contracted to be paid or given, the amount of any tariff or duty paid with respect to the importation of the article used. In case the article used is acquired by lease or by gift or is extracted, produced, or manufactured by the person using the same or is sold under conditions wherein the purchase price does not represent the true value thereof, the value of the article used shall be determined as nearly as possible according to the retail selling price at place of use of similar products of like quality and character under such rules and regulations as the tax commission may prescribe;

(2) "Use," "used," "using," or "put to use" shall have their ordinary meaning, and shall mean the first act within this state by which the taxpayer takes or assumes dominion or control over the article of tangible personal property (as a consumer), and include installation, storage, withdrawal from storage, or any other act preparatory to subsequent actual use or consumption within this state;

(3) "Taxpayer" and "purchaser" include all persons included within the meaning of the word "buyer" and the word "consumer" as defined in chapters 82.04 and 82.08;

(4) "Retailer" means every person engaged in the business of selling tangible personal property at retail and every person required to collect from purchasers the tax imposed under this chapter;

(5) The meaning ascribed to words and phrases in chapters 82.04 and 82.08, insofar as applicable, shall have full force and effect with respect to taxes imposed under the provisions of this chapter. "Consumer," in addition to the meaning ascribed to it in chapters 82.04 and 82.08 insofar as applicable, shall also mean any person who distributes or displays, or causes to be distributed or displayed, any article of tangible personal property, except newspapers, the primary purpose of which is to promote the sale of products or services.

Note: See also section 15, chapter 293, Laws of 1961.

**82.12.020 Use tax imposed.** There is hereby levied and there shall be collected from every person in this state a tax or excise

for the privilege of using within this state as a consumer any article of tangible personal property purchased at retail, or acquired by lease, gift, or bailment, or extracted or produced or manufactured by the person so using the same. This tax will not apply with respect to the use of any article of tangible personal property purchased, extracted, produced or manufactured outside this state until the transportation of such article has finally ended or until such article has become commingled with the general mass of property in this state. This tax shall apply to the use of every article of tangible personal property, including property acquired at a casual or isolated sale, and including byproducts used by the manufacturer thereof, except as hereinafter provided, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state. Except as provided in subdivision (2) of RCW 82.12.030, payment by one purchaser or user of tangible personal property of the tax imposed by chapter 82.08 or 82.12 shall not have the effect of exempting any other purchaser or user of the same property from the taxes imposed by such chapters. The tax shall be levied and collected in an amount equal to the value of the article used by the taxpayer multiplied by the rate of three and one-third percent: *Provided*, That from April 1, 1959 until July 1, 1961 the tax levied in this section shall be in an amount equal to the value of the article used by the taxpayer multiplied by the rate of four percent.

Note: See also section 9, chapter 293, Laws of 1961.

**82.12.030 Exemptions.** The provisions of this chapter shall not apply:

(1) In respect to the use of any article of tangible personal property brought into the state by a nonresident thereof for his use or enjoyment while temporarily within the state unless such property is used in conducting a nontransitory business activity within the state; or in respect to the use by a nonresident of this state of a motor vehicle which is registered or licensed under the laws of the state of his residence and is not used in this state more than three months, and which is not required to be registered or licensed under the laws of this state; or in respect to the use of household goods, personal effects and private automobiles by a bona fide resident of this state, if such articles were acquired by such person in another state while a bona fide resident thereof and primarily for use outside this state and if such use was actual and substantial, but if an article was acquired less than three months prior to the time he entered this state, it will be presumed that the article was acquired for use in this state and that its use outside this state was not actual and substantial;

(2) In respect to the use of any article of tangible personal property purchased at retail or acquired by lease, gift or bailment

if the sale thereof to, or the use thereof by, the present user or his bailor or donor has already been subjected to tax under chapter 82.08 or 82.12 and such tax has been paid by the present user or by his bailor or donor;

(3) In respect to the use of any article of tangible personal property the sale of which is specifically taxable under chapter 82.16;

(4) In respect to the use of any airplane, locomotive, railroad car, or watercraft used primarily in conducting interstate or foreign commerce by transporting therein or therewith property and persons for hire or used primarily in commercial deep sea fishing operations outside the territorial waters of the state, and in respect to use of tangible personal property which becomes a component part of any such airplane, locomotive, railroad car, or watercraft, and in respect to the use by the holder of a carrier permit issued by the Interstate Commerce Commission of any motor vehicle or trailer used primarily for transporting therein persons or property for hire across the boundaries of this state if the first use of which within this state is actual use in conducting interstate or foreign commerce; and in respect to the use of any motor vehicle or trailer while being operated under the authority of a one-transit permit issued by the director of licenses pursuant to RCW 46.16.100 and moving upon the highways from the point of delivery in this state to a point outside this state; and in respect to the use of tangible personal property which becomes a component part of any motor vehicle or trailer used by the holder of a carrier permit issued by the Interstate Commerce Commission authorizing transportation by motor vehicle across the boundaries of this state;

(5) In respect to the use of any article of tangible personal property which the state is prohibited from taxing under the Constitution of the state or under the Constitution or laws of the United States;

(6) In respect to the use of motor vehicle fuel used in aircraft by the manufacturer thereof for research, development, and testing purposes and motor vehicle fuel taxable under chapter 82.36: *Provided*, That the use of such fuel upon which a refund of the motor vehicle fuel tax is obtained shall not be exempt, and the director of licenses shall deduct from the amount of such tax to be refunded the amount of tax due under this chapter and remit the same each month to the tax commission;

(7) In respect to the use of any article of tangible personal property included within the transfer of the title to the entire operating property of a publicly or privately owned public utility, or of a complete operating integral section thereof, by the state or a political subdivision thereof in conducting any business defined in

subdivisions (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), or (11) of RCW 82.16.010;

(8) In respect to the use of tangible personal property (including household goods) which have been used in conducting a farm activity, if such property was purchased from a farmer at an auction sale held or conducted by an auctioneer upon a farm and not otherwise;

(9) In respect to the use of tangible personal property by corporations which have been incorporated under any act of the congress of the United States and whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, flood, and other national calamities and to devise and carry on measures for preventing the same;

(10) In respect to the use of purebred livestock for breeding purposes where said animals are registered in a nationally recognized breed association; sales of cattle and milk cows used on the farm;

(11) In respect to the use of fuel by the extractor or manufacturer thereof when used directly in the operation of the particular extractive operation or manufacturing plant which produced or manufactured the same;

(12) In respect to the use of motor vehicles, equipped with dual controls, which are loaned to school districts and used by such districts exclusively in connection with their high school driver training program.

Note: See also section 10, chapter 293, Laws of 1961.

**82.12.040 Retailers to collect tax—Penalty.** Every person who maintains in this state a place of business or a resident agent or a stock of goods shall obtain from the tax commission a certificate of registration, and shall, at the time of making sales, or making transfers of either possession or title or both, of tangible personal property for use in this state, collect from the purchasers or transferees the tax imposed under this chapter.

Every person who engages in this state in the business of acting as an independent selling agent for persons who do not hold a valid certificate of registration, and who receives compensation by reason of sales of tangible personal property of his principals made for use in this state, shall, at the time such sales are made, collect from the purchasers the tax imposed under this chapter, and for that purpose shall be deemed a retailer as defined in this chapter.

The tax required to be collected by this chapter shall be deemed to be held in trust by the retailer until paid to the tax commission and any retailer who appropriates or converts the tax collected to his own use or to any use other than the payment of the tax provided

herein to the extent that the money required to be collected is not available for payment on the due date as prescribed shall be guilty of a misdemeanor. In case any seller fails to collect the tax herein imposed or having collected the tax, fails to pay the same to the tax commission in the manner prescribed, whether such failure is the result of his own acts or the result of acts or conditions beyond his control, he shall nevertheless, be personally liable to the state for the amount of such tax.

Any retailer who refunds, remits, or rebates to a purchaser, or transferee, either directly or indirectly, and by whatever means, all or any part of the tax levied by this chapter, or makes in any form of advertising, verbal or otherwise, any statements which might infer that he is absorbing the tax or paying the tax for the purchaser or transferee by an adjustment of prices, or at a price including the tax, or in any other manner whatsoever shall be guilty of a misdemeanor.

Note: See also section 11, chapter 293, Laws of 1961.

**82.12.045 Collection of tax on motor vehicles by county auditor or director of licenses—Remittance.** In the collection of the use tax on motor vehicles, the tax commission may designate the county auditors of the several counties of the state as its collecting agents. Upon such designation, it shall be the duty of each county auditor to collect the tax at the time an applicant applies for the registration of, and transfer of title to, the motor vehicle, except in the following instances: (1) Where the applicant exhibits a dealer's report of sale showing that the retail sales tax has been collected by the dealer; (2) where the application is for the renewal of registration; (3) where the applicant presents a written statement signed by the tax commission, or its duly authorized agent showing that no use tax is legally due; (4) where the applicant presents satisfactory evidence showing that the retail sales tax or the use tax has been paid by him on the vehicle in question. The term "motor vehicle," as used in this section means and includes all motor vehicles, trailers and semitrailers used, or of a type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads, facilities for human habitation, and vehicles carrying exempt licenses. It shall be the duty of every applicant for registration and transfer of certificate of title who is subject to payment of tax under this section to declare upon his application the value of the vehicle for which application is made, which shall consist of the consideration paid or contracted to be paid therefor. Any person wilfully misrepresenting, or failing or refusing to declare upon his application, such value shall be guilty of a gross misdemeanor.

Each county auditor who acts as agent of the tax commission shall at the time of remitting license fee receipts on motor vehicles subject to the provisions of this section pay over and account to the state treasurer for all use tax revenue collected under this section, after first deducting as his collection fee the sum of fifty cents for each motor vehicle upon which the tax has been collected. All revenue received by the state treasurer under this section shall be credited to the general fund. The auditor's collection fee shall be deposited in the county current expense fund. A duplicate of the county auditor's transmittal report to the state treasurer shall be forwarded forthwith to the tax commission.

Any applicant who has paid use tax to a county auditor under this section may apply to the tax commission for refund thereof if he has reason to believe that such tax was not legally due and owing. No refund shall be allowed unless application therefor is received by the tax commission within ninety days after payment of the tax. Upon receipt of an application for refund the tax commission shall consider the same and issue its order either granting or denying it and if refund is denied the taxpayer shall have the right of appeal as provided in RCW 82.32.170, 82.32.180 and 82.32.190.

The provisions of this section shall be construed as cumulative of other methods prescribed in chapters 82.04 to 82.32, inclusive, for the collection of the tax imposed by this chapter. The tax commission shall have power to promulgate such rules and regulations as may be necessary to administer the provisions of this section. Any duties required by this section to be performed by the county auditor may be performed by the director of licenses but no collection fee shall be deductible by said director in remitting use tax revenue to the state treasurer.

**82.12.050 Monthly, estimated, annual, etc., returns—Remittances—Reporting procedures and forms.** Each taxpayer subject to the provisions of this chapter shall, on or before the fifteenth day of the month succeeding the end of the monthly period in which the tax accrued, file a return with the commission showing in detail the total quantity of tangible personal property used by him within the state during the preceding monthly period subject to the tax herein imposed, and such other information as the commission may deem pertinent. Each taxpayer shall remit to the commission with his return the amount of tax shown thereon to be due: *Provided*, That any such taxpayer may elect to remit each month on such forms as the tax commission shall in its discretion prescribe, an estimate of the tax to be due for each month on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax accrued, and a quarterly return to the commission on or before the fifteenth day of the month next succeeding the end of

each quarter of every year and shall remit therewith the balance of the actual tax due for the period of the report: *Provided further*, That every person who shall elect to remit a monthly "estimate of the tax to be due" as hereinabove described shall remit each month at least one-third of the tax paid during the previous quarter or, ninety percent of the tax actually collected or owing during the month, whichever is greater.

The tax commission may also relieve any taxpayer or class of taxpayers from the obligation of filing monthly returns and may require the return to cover other reporting periods, but in no event shall returns be filed for a period greater than one year.

The tax commission may also, by general rule or regulation, establish conditions for submission of annual or semiannual reconciling returns by such taxpayers or class of taxpayers in lieu of quarterly returns.

The tax commission may also require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

The tax commission shall, by rule or regulation, establish procedures and forms for reporting consonant with efficient tax administration and accounting procedure to carry into effect the provisions of this chapter.

**82.12.060 Installment sales and leases.** In the case of installment sales and leases of personal property, the commission, by regulation, may provide for the collection of taxes upon the installments of the purchase price, or amount of rental, as of the time the same fall due.

*Note: See also section 16, chapter 293, Laws of 1961.*

**82.12.070 Tax may be paid on cash receipts basis if books are so kept.** The tax commission, by general regulation, may provide that a taxpayer whose regular books of account are kept on a cash receipts basis may file returns based upon his cash receipts for each reporting period and pay the tax herein provided upon such basis in lieu of reporting and paying the tax on all sales made during such period.

**82.12.080 Administration.** The provisions of chapter 82.32, insofar as applicable, shall have full force and application with respect to taxes imposed under the provisions of this chapter.

## Chapter 82.16

### PUBLIC UTILITY TAX

**82.16.010 Definitions.** For the purposes of this chapter, unless otherwise required by the context:

(1) "Railroad business" means the business of operating any railroad, by whatever power operated, for public use in the convey-



ance of persons or property for hire. It shall not, however, include any business herein defined as an urban transportation business;

(2) "Express business" means the business of carrying property for public hire on the line of any common carrier operated in this state, when such common carrier is not owned or leased by the person engaging in such business;

(3) "Railroad car business" means the business of operating stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank cars, sleeping cars, parlor cars, buffet cars, tourist cars, or any other kinds of cars used for transportation of property or persons upon the line of any railroad operated in this state when such railroad is not owned or leased by the person engaging in such business;

(4) "Water distribution business" means the business of operating a plant or system for the distribution of water for hire or sale;

(5) "Light and power business" means the business of operating a plant or system for the generation, production or distribution of electrical energy for hire or sale;

(6) "Telephone business" means the business of operating or managing any telephone line or part of a telephone line and exchange or exchanges used in the conduct of the business of affording telephonic communication for hire. It includes cooperative or farmer line telephone companies or associations operating an exchange;

(7) "Telegraph business" means the business of affording telegraphic communication for hire;

(8) "Gas distribution business" means the business of operating a plant or system for the production or distribution for hire or sale of gas, whether manufactured or natural;

(9) "Highway transportation business" means the business (except urban transportation business) of operating any motor propelled vehicle by which persons or property of others are conveyed for hire, and includes, but is not limited to, the operation of any motor propelled vehicle as an auto transportation company (except urban transportation business), common carrier or contract carrier as defined by RCW 81.68.010 and 81.80.010;

(10) "Urban transportation business" means the business of operating any vehicle for public use in the conveyance of persons or property for hire, insofar as (a) operating entirely within the corporate limits of any city or town, or within five miles of the corporate limits thereof, or (b) operating entirely within and between cities and towns whose corporate limits are not more than five miles apart or within five miles of the corporate limits of either thereof. Included herein, but without limiting the scope hereof, is the business of operating passenger vehicles of every type and also the business of operating cartage, pickup, or delivery services, including in such services the collection and distribution of property arriving from or destined to a point within or without the state,

whether or not such collection or distribution be made by the person performing a local or interstate line-haul of such property;

(11) "Public service business" means any of the businesses defined in subdivisions (1), (2), (3), (4), (5), (6), (7), (8), (9), and (10) or any business subject to control by the state, or having the powers of eminent domain and the duties incident thereto, or any business hereafter declared by the legislature to be of a public service nature. It includes, among others, without limiting the scope hereof: Airplane transportation, boom, dock, ferry, pipe line, public warehouse, toll bridge, toll logging road, water transportation and wharf businesses;

(12) "Gross income" means the value proceeding or accruing from the performance of the particular public service or transportation business involved, including operations incidental thereto, but without any deduction on account of the cost of the commodity furnished or sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses;

(13) The meaning attributed, in chapter 82.04, to the terms "tax year," "person," "value proceeding or accruing," "business," "engaging in business," "in this state," "within this state," "cash discount" and "successor" shall apply equally in the provisions of this chapter.

Note: See also section 12, chapter 293, Laws of 1961.

**82.16.020 Public utility tax imposed.** There is levied and there shall be collected from every person a tax for the act or privilege of engaging within this state in any one or more of the businesses herein mentioned. The tax shall be equal to the gross income of the business, multiplied by the rate set out after the business, as follows:

(1) Railroad, express, railroad car, water distribution, light and power, telephone and telegraph businesses: Three percent: *Provided*, That a common carrier railroad operating as a plant facility to the extent of eighty percent or more of its business shall pay a tax of one-fourth of one percent on such eighty percent or more of its business and three percent on all other business;

(2) Gas distribution business: Two percent;

(3) Urban transportation business: One-half of one percent;

(4) Vessels under sixty-five feet in length operating upon the waters within the state: One-half of one percent;

(5) Highway transportation and all public service businesses other than ones mentioned above: One and one-half percent.

Note: See also section 13, chapter 293, Laws of 1961.

**82.16.025 Temporary surtax imposed.** From and after the first day of November, 1951, until the thirtieth day of April, 1953, there is levied and shall be collected from every person for the act or privilege of engaging within this state in one or more of the busi-

nesses named in RCW 82.16.020, as a part of the tax imposed by this chapter and as a temporary increase thereof, a surtax in the amount of ten percent of the tax payable under this chapter.

**82.16.026 Additional tax imposed.** From and after the first day of May, 1953, there is levied and shall be collected from every person for the act or privilege of engaging within this state in one or more of the businesses named in RCW 82.16.020, as a part of the tax imposed by this chapter, an additional tax in the amount of twenty percent of the tax payable under this chapter. To facilitate collection of this additional tax, the tax commission is authorized to adjust the basic rates of persons to which the section applies in such manner as to reflect the exact amount of the additional tax hereby imposed.

**82.16.030 Taxable under each schedule if within its purview.** Every person engaging in businesses which are within the purview of two or more of schedules (1), (2), (3), (4) and (5) of RCW 82.16.020, shall be taxable under each schedule applicable to the businesses engaged in.

**82.16.040 Exemption.** The provisions of this chapter shall not apply to persons engaging in one or more businesses taxable under this chapter whose total gross income is less than five hundred dollars for a monthly period or portion thereof. Any person claiming exemption under this section may be required to file returns even though no tax may be due. If the total gross income for a taxable monthly period is five hundred dollars, or more, no exemption or deductions from the gross operating revenue is allowed by this provision.

**82.16.050 Deductions in computing tax.** In computing tax there may be deducted from the gross income the following items:

(1) Amounts derived by municipally owned or operated public service businesses, directly from taxes levied for the support or maintenance thereof: *Provided*, That this section shall not be construed to exempt service charges which are spread on the property tax rolls and collected as taxes;

(2) Amounts derived from the sale of commodities to persons in the same public service business as the seller, for resale as such within this state. This deduction is allowed only with respect to water distribution, light and power, gas distribution or other public service businesses which furnish water, electrical energy, gas or any other commodity in the performance of public service businesses;

(3) Amounts actually paid by a taxpayer to another person taxable under this chapter as the latter's portion of the consideration due for services furnished jointly by both, if the total amount has been credited to and appears in the gross income reported for tax by the former;

(4) The amount of cash discount actually taken by the purchaser or customer;

(5) The amount of credit losses actually sustained by taxpayers whose regular books of accounts are kept upon an accrual basis;

(6) Amounts derived from business which the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States;

(7) Amounts derived from the distribution of water through an irrigation system, for irrigation purposes;

(8) Amounts derived from the transportation of commodities from points of origin in this state to final destination outside this state, or from points of origin outside this state to final destination in this state, with respect to which the carrier grants to the shipper the privilege of stopping the shipment in transit at some point in this state for the purpose of storing, manufacturing, milling, or other processing, and thereafter forwards the same commodity, or its equivalent, in the same or converted form, under a through freight rate from point of origin to final destination; and amounts derived from the transportation of commodities to an export elevator, wharf, dock or ship side on tidewater or navigable tributaries thereto, from points of origin in the state, and thereafter forwarded by water carrier, in their original form, to interstate or foreign destinations: *Provided*, That no deduction will be allowed when the point of origin and the point of delivery to such an export elevator, wharf, dock, or ship side are located within the corporate limits of the same city or town.

**82.16.060 May be taxed under other chapters.** Nothing herein shall be construed to exempt persons taxable under the provisions of this chapter from tax under any other chapters of this title with respect to activities other than those specifically within the provisions of this chapter.

**82.16.070 Monthly, estimated, annual, etc., returns—Remittances—Reporting procedures and forms.** The taxes imposed hereunder shall be due and payable in monthly installments and remittance therefor shall be made on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax accrued. The taxpayer on or before the fifteenth day of such month shall make out a return, upon such forms and setting forth such information as the tax commission may require, showing the amount of the tax for which he is liable for the preceding monthly period, sign, and transmit the same to the commission, together with a remittance for such amount in the form required in chapter 82.32: *Provided*, That any such taxpayer may elect to remit each month on such forms as the tax commission shall in its discretion prescribe, an estimate of the tax to be due for each month on or before the

fifteenth day of the month next succeeding the end of the monthly period in which the tax accrued, and a quarterly return to the commission on or before the fifteenth day of the month next succeeding the end of each quarter of every year and shall remit therewith the balance of the actual tax due for the period of the report: *Provided further*, That every person who shall elect to remit a monthly "estimate of the tax to be due" as hereinabove described shall remit each month at least one-third of the tax paid during the previous quarter or, ninety percent of the tax actually collected or owing during the month, whichever is greater.

The tax commission may also relieve any taxpayer or class of taxpayers from the obligation of filing monthly returns and may require the return to cover other reporting periods, but in no event shall returns be filed for a period greater than one year.

The tax commission may also, by general rule or regulation, establish conditions for submission of annual or semiannual reconciling returns by such taxpayers or class of taxpayers in lieu of quarterly returns.

The tax commission may also require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

The commission shall, by rule or regulation, establish procedures and forms for reporting consonant with efficient tax administration and accounting procedure to carry into effect the provisions of this chapter.

*Note:* See also section 14, chapter 293, Laws of 1961.

**82.16.080 Administration.** All of the provisions contained in chapter 82.32 shall have full force and application with respect to taxes imposed under the provisions of this chapter.

## Chapter 82.20

### TAX ON CONVEYANCES

**82.20.005 Person defined.** The word "person" for the purposes of this chapter shall have the same meaning as is attributed to it in chapter 82.04.

**82.20.010 Tax imposed—Conveyances to state and security instruments exempt.** There is levied and there shall be collected a tax upon conveyances as follows: On any deed, instrument, or writing (unless deposited in escrow before May 1, 1935), whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser, or any other person by his direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds one

hundred dollars and does not exceed five hundred dollars or fractional part thereof, fifty cents; and for each additional five hundred dollars or fractional part thereof, fifty cents. This section shall not apply to any instrument or writing, given to secure a debt, nor to any conveyance to the state.

**82.20.020 Documentary stamps to be affixed.** The tax commission shall cause to be prepared and distributed for the payment of the taxes prescribed in this chapter suitable stamps denoting the tax on any instrument, document, or paper, to which the same may be affixed, and shall prescribe such method for the affixing of the stamps as it may deem expedient.

**82.20.030 Cancellation of stamps.** Whenever any stamp is used for denoting any tax imposed by this chapter, except as hereinafter provided, the person using or affixing the same shall write or stamp thereon, the initials of his name and the date upon which it is attached or used, so that the stamp may not again be used. The tax commission may prescribe such other method for the cancellation of the stamps as it may deem expedient.

**82.20.040 Redemption of stamps—Limitation.** The tax commission may, upon receipt of satisfactory evidence of the facts, make allowance for or redeem such of the stamps, issued under authority of law to denote the payment of any tax, as may have been spoiled, destroyed or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which, through mistake, have been improperly or unnecessarily used, or where the returns or duties represented thereby have been excessive in amount, paid in error, or in any manner wrongfully collected. Such allowance or redemption may be made, either by giving other stamps in lieu of the stamps so allowed for or redeemed or by refunding the amount of value to the owner thereof; but no allowance or redemption shall be made in any case until the stamps so spoiled or rendered useless have been returned to the commission, or until satisfactory proof has been made showing the reason why they cannot be returned. No claim for the redemption of or allowance for stamps shall be allowed unless presented within two years after the purchase of the stamps from the commission.

**82.20.050 Forgery or counterfeiting of stamps—Penalty.** To forge or counterfeit any stamp of the kind herein provided is a felony.

**82.20.060 Other offenses—Penalty.** Each of the following acts is hereby declared to be a gross misdemeanor and punishable as such: (1) To take, sign, issue, or accept, or cause to be made, signed, issued, or accepted, any instrument of any kind without the full amount of the tax thereon being duly paid; (2) to fraudulently cut, tear, or remove from any instrument, upon which any tax is imposed by

this chapter, any stamp or the impression of any stamp, die, plate, or other article provided, made, or used in the pursuance of this chapter; (3) to wilfully remove, or alter the cancellation or defacing marks of, or otherwise prepare any stamp, with intent to use, or cause the same to be used, after it has already been used, or knowingly or wilfully buy, sell, offer for sale, or give away, any such washed or restored stamp to any person for use, or knowingly use the same; (4) for any person other than the tax commission or its duly authorized agent to sell any stamp provided for herein, not affixed to any conveyance taxed herein, whether such stamp is genuine or counterfeit.

**82.20.070 Administration.** All of the applicable provisions contained in chapter 82.32 shall have full force and application with respect to taxes imposed under the provisions of this chapter.

## Chapter 82.24

### TAX ON CIGARETTES

**82.24.010 Definitions.** For the purposes of this chapter, unless otherwise required by the context:

(1) "Wholesaler" means every person who purchases, sells, or distributes any one or more of the articles taxed herein to retailers for the purpose of resale only;

(2) "Retailer" means every person, other than a wholesaler, who purchases, sells, offers for sale or distributes any one or more of the articles taxed herein, irrespective of quantity or amount, or the number of sales, and all persons operating under a retailer's registration certificate;

(3) "Retail selling price" means the ordinary, customary or usual price paid by the consumer for each package of cigarettes, less the tax levied by this chapter and less any similar tax levied by this state;

(4) "Cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any material, except where such wrapper is wholly or in the greater part made of natural leaf tobacco in its natural state;

(5) "Stamp" means the stamp or stamps or meter impressions by use of which the tax levy under this chapter is paid;

(6) The meaning attributed, in chapter 82.04, to the words "person," "sale," "business" and "successor" shall apply equally in the provisions of this chapter.

**82.24.020 Tax imposed—Rate.** There is levied, and there shall be collected as hereinafter provided, a tax upon the sale, use, consump-

tion, handling or distribution of all cigarettes, in an amount equal to the rate of one and one-half mills per cigarette.

Note: See also section 3, chapter 24, Laws of 1961 extraordinary session.

**82.24.030 Stamps to be affixed—Meter machines authorized.**

In order to enforce collection of the tax hereby levied, the tax commission shall design and have printed stamps of such size and denominations as may be determined by the commission, such stamps to be affixed on the smallest container or package that will be handled, sold, used, consumed, or distributed, to permit the commission to readily ascertain by inspection, whether or not such tax has been paid. Every person shall cause to be affixed on every package of cigarettes on which a tax is due, stamps of an amount equaling the tax due thereon before he sells, offers for sale, uses, consumes, handles, removes, or otherwise disturbs and distributes the same: *Provided*, That where it is established to the satisfaction of the commission that it is impractical to affix such stamps to the smallest container or package, the commission may authorize the affixing of stamps of appropriate denomination to a large container or package.

The commission may authorize the use of meter stamping machines for imprinting stamps, which imprinted stamps shall be in lieu of those otherwise provided for under this chapter, and if such use is authorized, shall provide reasonable rules and regulations with respect thereto.

**82.24.040 Duty of wholesaler.** Every wholesaler in this state shall immediately, after receipt of any of the articles taxed herein cause the same to have the requisite denomination and amount of stamps affixed to represent the tax imposed herein: *Provided*, That any wholesaler engaged in interstate business, who furnishes surety bond in the sum satisfactory to the commission, shall be permitted to set aside such part of his stock as may be necessary for the conduct of such interstate business without affixing the stamps required by this chapter. Such interstate stock shall be kept separate and apart from stamped stock: *Provided further*, That every wholesaler shall, at the time of shipping or delivering any of the articles taxed herein to a point outside of this state, make a true duplicate invoice of the same which shall show full and complete details of the interstate sale or delivery, and shall transmit such true duplicate invoice to the main office of the commission, at Olympia, not later than the fifteenth day of the following calendar month, and for failure to comply with the requirements of this proviso the commission may revoke the permission granted to the taxpayer to maintain an interstate stock of goods to which the stamps required by this chapter have not been affixed.



**82.24.050 Duty of retailer.** Every retailer shall, except as to those articles on which the tax has been paid by the proper affixing of stamps by a wholesaler, as herein provided, affix the stamps for the denomination and amount necessary to represent the tax on each individual package or container, the same to be done, in all cases, immediately upon receipt by the retailer of the unstamped articles: *Provided*, That any retailer engaged in interstate business, who furnishes surety bond in a sum satisfactory to the commission, shall be permitted to set aside such part of his stock as may be necessary for the conduct of such interstate business without affixing the stamps required by this chapter. Such interstate stock shall be kept separate and apart from stamped stock: *Provided further*, That every retailer shall, at the time of shipping or delivering any of the articles taxed herein to a point outside of this state, make a true duplicate invoice of the same which shall show full and complete details of the interstate sale or delivery, and shall transmit said true duplicate invoice to the main office of the commission, at Olympia, not later than the fifteenth day of the following calendar month, and for failure to comply with the requirements of this proviso the commission may revoke the permission granted to the taxpayer to maintain an interstate stock of goods to which the stamps required by this chapter have not been affixed.

**82.24.060 Stamps—How Affixed.** Stamps shall be affixed in such manner that they cannot be removed from the package or container without being mutilated or destroyed, which stamps so affixed shall be evidence of the tax imposed.

In the case of cigarettes contained in individual packages, as distinguished from cartons or larger units, the stamps shall be affixed securely on each individual package.

**82.24.070 Compensation of dealers.** Wholesalers and retailers subject to the provisions of this chapter shall be allowed as compensation for their services in affixing the stamps herein required a sum equal to five percent of the value of the stamps purchased or affixed by them.

*Note:* See also section 4, chapter 24, Laws of 1961 extraordinary session.

**82.24.080 Legislative intent.** It is the intent and purpose of this chapter to levy a tax on all of the articles taxed herein, sold, used, consumed, handled, or distributed within this state and to collect the tax from the person who first sells, uses, consumes, handles, or distributes them in the state. It is further the intent and purpose of this chapter that whenever any of the articles herein taxed is given away for advertising or any other purpose, it shall be taxed in the same manner as if it were sold, used, consumed, handled, or distributed in this state.

**82.24.090 Records to be preserved—Reports.** Every wholesaler or retailer subject to the provisions of this chapter shall keep and preserve for a period of five years an accurate set of records, showing all transactions had with reference to the purchase and sale of any of the articles taxed herein and such persons shall also keep separately all invoices, and shall keep a record of all stamps purchased, and all such records and all stock of taxable articles on hand shall be open to inspection at all reasonable times by the tax commission or its duly authorized agent.

All wholesalers shall within fifteen days after the first day of each month file with the tax commission a report of all drop shipment sales made by them to retailers within this state during the preceding month, which report shall show the name and address of the retailer to whom the cigarettes were sold, the kind and quantity, and the date of delivery thereof.

**82.24.100 Forgery or counterfeiting of stamps—Penalty.** To forge or counterfeit any stamp of the kind herein provided is a felony.

**82.24.110 Other offenses—Penalty.** Each of the following acts is a gross misdemeanor and punishable as such:

(1) To sell, except as a registered wholesaler or retailer engaged in interstate commerce as to the article being taxed herein, without the stamp first being affixed;

(2) To use or have in possession knowingly or intentionally any forged or counterfeit stamps;

(3) For any person other than the tax commission or its duly authorized agent to sell any stamps not affixed to any of the articles taxed herein whether such stamps are genuine or counterfeit;

(4) To violate any of the provisions of this chapter;

(5) To violate any lawful rule or regulation made and published by the tax commission;

(6) To use any stamps more than once;

(7) To refuse to allow the tax commission or any duly authorized agent thereof, on demand, to make full inspection of any place of business where any of the articles herein taxed are sold or otherwise hinder or prevent such inspection;

(8) For any retailer, except one permitted to maintain an unstamped stock to engage in interstate business as provided herein, to have in possession in any place of business any of the articles herein taxed, unless the same have the proper stamps attached;

(9) For any person to make, use, or present or exhibit to the tax commission or any duly authorized agent thereof, any invoice for any of the articles herein taxed which bears an untrue date or falsely states the nature or quantity of the goods therein invoiced;

(10) For any wholesaler or retailer or his agents or employees to fail to produce on demand of the tax commission all invoices of

all the articles herein taxed or stamps bought by him or received in his place of business within five years prior to such demand unless he can show by satisfactory proof that the nonproduction of the invoices was due to causes beyond his control;

(11) For any person to receive in this state any shipment of any of the articles taxed herein, when the same are not stamped, for the purpose of avoiding payment of tax. It is presumed that persons other than dealers who purchase or receive shipments of unstamped cigarettes do so to avoid payment of the tax imposed herein.

All agents, employees, and others who aid, abet, or otherwise participate in any way in the violation of the provisions of this chapter or in any of the offenses herein described shall be guilty and punishable as principals, to the same extent as any wholesaler or retailer violating the provisions thereof.

**82.24.120 Violations—Penalties and interest.** If any person, subject to the provisions of this chapter or any rules and regulations promulgated by the tax commission under authority hereof, is found to have failed to affix the stamps required, or to have them affixed as herein provided, or to pay any tax due hereunder, or to have violated any of the provisions of this chapter or rules and regulations promulgated by the tax commission in the administration hereof, there shall be assessed and collected from such person, in addition to any tax that may be found due, a penalty equal to the amount of any tax found to be due plus interest thereon at the rate of one percent for each thirty days or portions thereof from the date the tax became due, and upon notice mailed to the last known address of the taxpayer said amount shall become due and payable in ten days, at which time the commission or its duly authorized agent may make immediate demand upon such person for the payment of all such taxes and penalties. The commission, for good reason shown, may remit all or any part of penalties imposed, but the taxpayer must pay all taxes due and interest thereon, at the rate of one percent for each thirty days or portion thereof. The keeping of any unstamped articles coming within the provisions of this chapter shall be prima facie evidence of intent to violate the provisions of this chapter.

**82.24.130 Contraband—Seizure and sale.** Any articles taxed herein found at any point within this state, which articles shall be held, owned, possessed, or in the control of any person for a period of time longer than the time necessary to affix the stamps, and not having the stamps affixed to the packages or containers are hereby declared to be contraband goods, and may be seized by the commission or its duly authorized agent, or by any peace officer of the state, when directed by the commission so to do,

without a warrant, and said goods shall be offered by the commission for sale at public auction to the highest bidder after due advertisement, but the commission before delivering any of the goods so seized shall require the person, to whom such articles are sold, to affix the proper amount of stamps. The proceeds of sale of any goods sold hereunder shall be paid to the commission.

The cost of seizure and sale shall be paid out of the proceeds derived from the sale before making remittance.

Any vending machine and any vehicle, not a common carrier, which may be used for the purpose of violating the provisions of this chapter shall likewise be subject to seizure and sale in the same manner.

**82.24.140 Forfeiture procedure — Seizures—Notice—Claimant's bond—Court proceedings.** In all cases of seizure of any property made subject to forfeiture under the provisions of this chapter, which, in the opinion of the person making the seizure, is of the appraised value of one hundred dollars, or more, the said person shall proceed as follows:

(1) He shall cause a list containing a particular description of the property seized to be prepared in duplicate, and an appraisement thereof to be made by three sworn appraisers to be selected by him, who shall be respectable and disinterested citizens of this state, residing within the county where the seizure was made. Said list and appraisement shall be properly attested by the said person and the said appraisers, for which service each of the said appraisers shall be allowed the sum of one dollar per day for not exceeding two days, to be paid as other costs;

(2) If the property seized is believed, by the person making the seizure, to be of less value than one hundred dollars, no appraisement shall be made;

(3) The person making the seizure shall proceed to give notice thereof for five days, in writing, at three places in the county where the seizure is made. One of the notices shall be posted at the county court house; another at the place where the goods were seized; and the other at some public place. The notice shall describe the property seized, and the time and place and cause of seizure and give the name and place of residence, if known, of the person from whom the property was seized, and shall require any person claiming it to appear and make such claim in writing, within five days from the date of the first posting of such notice. Such person making the seizure shall also deliver to the person from whom the property was seized, and also to the owner, if known, a copy of the said notice;

(4) Any person claiming the said property seized as contraband, within the time specified in the notice, may file with the tax commission a claim, in writing, stating his interest in the property

seized, and may execute a bond to the tax commission in a penal sum equal to double the value of the property so seized, but in no case shall said bond be less than one hundred dollars, with sureties to be approved by the clerk of the superior court in the county in which the property is seized, conditioned that in case of condemnation of the property seized, the obligor shall pay to the tax commission the full value of the property so seized, and all costs and expenses of the proceedings to obtain such condemnation, including a reasonable attorney's fee. And, upon delivery of such bond to the tax commission, it shall transmit the same with the duplicate list or description of the property seized to the prosecuting attorney of the county in which such seizure was made, and said prosecuting attorney shall prosecute the case to secure the forfeiture of said property in the court having jurisdiction. Upon filing the bond aforesaid, the said property shall be delivered to the claimant pending the outcome of the case: *Provided*, That he shall at once affix the required stamps thereto;

(5) If no claim is interposed and no bond is filed within the time above specified, such property shall be forfeited, without further proceedings, and the same shall be sold as herein provided, and the proceeds of sale when received by the tax commission shall be paid into the state treasury as are other funds collected: *Provided*, That in seizures of property of less value than one hundred dollars, the same may be advertised by the tax commission with other quantities at Olympia or at any other city or town in which a branch office of the tax commission is located and disposed of as hereinbefore provided;

(6) In proceedings to secure a confiscation of the property hereinbefore mentioned, where the value of the goods seized at one time is one hundred dollars, or less, the justice court of the place where the property is situated, shall have jurisdiction to try the cause. Where the value of the property seized at one time is more than one hundred dollars, then the superior court of the county where the property is seized shall have jurisdiction to try the cause.

The proceedings against property seized, according to the provisions of this chapter, shall be considered a proceeding in rem unless otherwise herein provided.

Within ten days after filing the bond provided for in subdivision (4) hereof, the claimant shall file a petition in the court having jurisdiction of the cause, and the tax commission or other party authorized to prosecute the confiscation of said property, shall plead to it as if it were an ordinary action at law, and the same rules of pleading and procedure applicable to actions in the justice court or superior court shall be observed in this action, and the costs shall be adjudged as in other actions: *Provided, however*, That neither the state, nor the tax commission, nor any other person representing the state

shall be liable for the costs in event the court shall not confiscate the property in controversy.

**82.24.180 Seized property may be returned.** The tax commission may return any property seized under the provisions of this chapter when it is shown that there was no intention to violate the provisions thereof.

When any property is seized, under the provisions of this chapter, the commission may return such goods to the parties from whom they were seized if and when such parties affix the proper amount of stamps thereto, and pay to the commission as penalty an amount equal to twenty-five percent of the amount of tax due and interest thereon at the rate of one percent for each thirty days or portion thereof from the date the tax became due, and in such cases, no advertisement shall be made or notices posted in connection with said seizure.

**82.24.190 Search and seizure.** When the tax commission has good reason to believe that any of the articles taxed herein are being kept, sold, offered for sale, or given away in violation of the provisions of this chapter or regulations issued under authority hereof, it may make affidavit of such fact, describing the place or thing to be searched, before any justice of the peace, mayor of any city, town or village, or judge of any court in this state, and such justice, mayor or judge shall issue a search warrant directed to the sheriff, any constable, police officer, or duly authorized agent of the tax commission commanding him diligently to search any building, room in a building, place or vehicle as may be designated in the affidavit and search warrant, and to seize such tobacco so possessed and to hold the same until disposed of by law, and to arrest the person in possession or control thereof. If upon the return of such warrant, it shall appear that any of the articles taxed herein, unlawfully possessed, were seized, the same shall be sold as provided in this chapter.

**82.24.210 Redemption of stamps.** The tax commission may promulgate rules and regulations providing for the refund to dealers for the cost of stamps affixed to articles taxed herein, which by reason of damage become unfit for sale and are destroyed by the dealer or returned to the manufacturer or jobber. In the case of any articles to which stamps have been affixed, and which articles have been sold and shipped to a regular dealer in such articles in another state, the seller in this state shall be entitled to a refund of the actual amount of the stamps so affixed, less the affixing discount, upon condition that the seller in this state makes affidavit that the articles were sold and shipped outside of the state and that he has received from the purchaser outside the state a written acknowledgement that he has received such articles with the amount of stamps affixed

thereto, together with the name and address of such purchaser. The tax commission may redeem any unused stamps purchased from it at the face value thereof less the affixing discount.

**82.24.220 Vending machines—Certificates.** Every person in this state who by means of a vending machine sells any of the articles taxed herein shall be required before engaging in such business to apply to and obtain from the tax commission a certificate to engage in business as a retailer, and shall obtain a separate certificate for each machine used in vending or selling any of the articles taxed herein and each machine so used shall be considered a separate place of business. Any articles taxed herein vended by means of any such machine shall bear stamps as evidence that the tax herein imposed has been paid and the articles taxed herein contained in such machines shall be available for inspection by the commission or its duly authorized agents at all times.

**82.24.230 Administration.** All of the provisions contained in chapter 82.32 shall have full force and application with respect to taxes imposed under the provisions of this chapter, except the following sections thereof: RCW 82.32.050, 82.32.060, 82.32.070, 82.32.100 and 82.32.270.

**82.24.900 Construction.** The provisions of this chapter shall not apply in any case in which the state of Washington is prohibited from taxing under the Constitution of this state or the Constitution or the laws of the United States.

## Chapter 82.26

### TAX ON TOBACCO PRODUCTS

**82.26.010 Definitions.** As used in this chapter:

(1) "Tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, but shall not include cigarettes as defined in RCW 82.24.010 (4);

(2) "Manufacturer" means a person who manufactures and sells tobacco products;

(3) "Distributor" means (a) any person engaged in the business of selling tobacco products in this state who brings, or causes to be brought, into this state from without the state any tobacco products for sale, (b) any person who makes, manufactures, or fabricates tobacco products in this state for sale in this state, (c) any person

engaged in the business of selling tobacco products without this state who ships or transports tobacco products to retailers in this state, to be sold by those retailers;

(4) "Subjobber" means any person, other than a manufacturer or distributor, who buys tobacco products from a distributor and sells them to persons other than the ultimate consumers;

(5) "Retailer" means any person engaged in the business of selling tobacco products to ultimate consumers;

(6) "Sale" means any transfer, exchange, or barter, in any manner or by any means whatsoever, for a consideration, and includes and means all sales made by any person. It includes a gift by a person engaged in the business of selling tobacco products, for advertising, as a means of evading the provisions of this chapter, or for any other purposes whatsoever;

(7) "Wholesale sales price" means the established price for which a manufacturer sells a tobacco product to a distributor, exclusive of any discount or other reduction;

(8) "Business" means any trade, occupation, activity, or enterprise engaged in for the purpose of selling or distributing tobacco products in this state;

(9) "Place of business" means any place where tobacco products are sold or where tobacco products are manufactured, stored, or kept for the purpose of sale or consumption, including any vessel, vehicle, airplane, train, or vending machine;

(10) "Retail outlet" means each place of business from which tobacco products are sold to consumers;

(11) "Commission" means the state tax commission.

**82.26.020 Tax imposed—Rate.** (1) From and after July 1, 1959, there is levied and there shall be collected a tax upon the sale, use, consumption, handling, or distribution of all tobacco products in this state at the rate of twenty-five percent of the wholesale sales price of such tobacco products. Such tax shall be imposed at the time the distributor (a) brings, or causes to be brought, into this state from without the state tobacco products for sale, (b) makes, manufactures, or fabricates tobacco products in this state for sale in this state, or (c) ships or transports tobacco products to retailers in this state, to be sold by those retailers.

(2) A floor stocks tax is hereby imposed upon every distributor of tobacco products at the rate of twenty-five percent of the wholesale sales price of each tobacco product in his possession or under his control on July 1, 1959.

Each distributor, within twenty days after July 1, 1959 shall file a report with the commission, in such form as the commission may prescribe, showing the tobacco products on hand on July 1, 1959 and the amount of tax due thereon.



The tax imposed by this subdivision shall be due and payable within twenty days after July 1, 1959 and thereafter shall bear interest at the rate of one percent per month.

**82.26.030 Legislative intent.** It is the intent and purpose of this chapter to levy a tax on all tobacco products sold, used, consumed, handled, or distributed within this state and to collect the tax from the distributor as defined in RCW 82.26.010. It is the further intent and purpose of this chapter to impose the tax only once but nothing in this chapter shall be construed to exempt any person taxable under any other law or under any other tax imposed under Title 82.

**82.26.040 When tax not applicable under laws of united states.** The tax imposed by RCW 82.26.020 shall not apply with respect to any tobacco products which under the Constitution and laws of the United States may not be made the subject of taxation by this state.

**82.26.050 Certificate of registration required.** From and after July 1, 1959 no person shall engage in the business of a distributor or subjobber of tobacco products at any place of business without first having received from the commission a certificate of registration as provided in RCW 82.32.030.

**82.26.060 Books and records to be preserved—Entry and inspection by commission.** Every distributor shall keep at each registered place of business complete and accurate records for that place of business, including itemized invoices, of tobacco products held, purchased, manufactured, brought in or caused to be brought in from without the state, or shipped or transported to retailers in this state, and of all sales of tobacco products made, except sales to the ultimate consumer.

These records shall show the names and addresses of purchasers, the inventory of all tobacco products on hand on July 1, 1959, and other pertinent papers and documents relating to the purchase, sale, or disposition of tobacco products.

When a registered distributor sells tobacco products exclusively to the ultimate consumer at the address given in the certificate, no invoice of those sales shall be required, but itemized invoices shall be made of all tobacco products transferred to other retail outlets owned or controlled by that registered distributor. All books, records, and other papers and documents required by this section to be kept shall be preserved for a period of at least five years after the date of the documents, as aforesaid, or the date of the entries thereof appearing in the records, unless the commission, in writing, authorizes their destruction or disposal at an earlier date. At any time during usual business hours the commission, or its duly authorized agents or employees, may enter any place of business of a distributor, without a search warrant, and inspect the premises,

the records required to be kept under this chapter, and the tobacco products contained therein, to determine whether or not all the provisions of this chapter are being fully complied with. If the commission, or any of its agents or employees, are denied free access or are hindered or interfered with in making such examination, the registration certificate of the distributor at such premises shall be subject to revocation by the commission.

**82.26.070 Preservation of invoices of sales to other than ultimate consumer.** Every person who sells tobacco products to persons other than the ultimate consumer shall render with each sale itemized invoices showing the seller's name and address, the purchaser's name and address, the date of sale, and all prices and discounts. He shall preserve legible copies of all such invoices for five years from the date of sale.

**82.26.080 Invoices of purchases to be procured by retailer, subjobber—Preservation—Inspection.** Every retailer and subjobber shall procure itemized invoices of all tobacco products purchased. The invoices shall show the name and address of the seller and the date of purchase. The retailer and subjobber shall preserve a legible copy of each such invoice for five years from the date of purchase. Invoices shall be available for inspection by the commission or its authorized agents or employees at the retailer's or subjobber's place of business.

**82.26.090 Records of shipments, deliveries from public warehouse of first destination—Preservation—Inspection.** Records of all deliveries or shipments of tobacco products from any public warehouse of first destination in this state shall be kept by the warehouse and be available to the commission for inspection. They shall show the name and address of the consignee, the date, the quantity of tobacco products delivered, and such other information as the commission may require. These records shall be preserved for five years from the date of delivery of the tobacco products.

**82.26.100 Reports and returns.** Every distributor shall report and make returns as provided in RCW 82.04.490 and as it may be amended. Every registered distributor outside of this state shall in like manner report and make returns.

**82.26.110 When credit may be obtained for tax paid.** Where tobacco products upon which the tax imposed by this chapter has been reported and paid, are shipped or transported by the distributor to retailers without the state, to be sold by those retailers, or are returned to the manufacturer by the distributor or destroyed by the distributor, credit of such tax may be made to the distributor in accordance with regulations prescribed by the commission.

**Chapter 82.28****TAX ON CERTAIN MECHANICAL DEVICES**

**82.28.010 Definitions.** For the purposes of this chapter:

(1) "Operator" means the person to whom gross operating income accrues as a result of the operation of the mechanical devices described herein;

(2) "Gross operating income" means the aggregate amount paid in to each mechanical device by all players of that mechanical device during each calendar month, less the amount of pay-outs made from the same mechanical device to such players, but without any deduction for amounts paid out to persons on whose premises the mechanical device is located or amounts paid out for any other purposes;

(3) "Pay-out" means any cash payment automatically returned to a player by the mechanical device, or any cash, merchandise, or thing of value won by or given to the player by or on behalf of the operator;

(4) "Player" means the person to whom a pay-out accrues;

(5) The meaning ascribed to words and phrases under chapters 82.04 and 82.08, where applicable, shall apply equally in respect to this chapter.

**82.28.020 Tax imposed—Rate.** There is levied and there shall be collected from every person a tax for the act or privilege of engaging in business as an operator of certain mechanical devices irrespective of whether such activity shall be legal or illegal under the laws of this state or any subdivision thereof: *Provided*, Nothing in this title shall be construed to legalize any activity declared to be in violation of the laws of this state or any subdivision thereof, and the illegality of any such activity shall not be a defense or bar to the collection of any tax imposed thereon by this title.

Such tax shall be measured by the application of rates against the gross operating income of the business as follows:

(1) Upon every person engaging within this state in business as an operator of any pinball machine, iron claw machine, traveling crane or other similar mechanical device wherein the element of skill or a combination of the elements of chance and skill is involved in determining a pay-out to the player, as to such persons the amount of tax on such business shall be equal to twenty percent of the gross operating income of the business: *Provided*, That this paragraph shall not be applicable to devices which require more than one operation by the player and where the result of any such operation by the player is determined by chance alone;

(2) Upon every person engaging within this state in business as an operator of (a) any mechanical device wherein only the

element of chance determines a pay-out to the player, or (b) any mechanical device which requires more than one operation by the player and where the result of any such operation by the player is determined by chance alone, without regard to whether or not an element of skill is involved in any other operation of the device by the player; as to such persons the amount of tax on such business shall be equal to forty percent of the gross operating income of the business.

**82.28.030 Records to be preserved by owner of premises.** Every person who, for a percentage of any portion of the gross operating income, permits the operation upon his premises of the mechanical devices described herein, shall keep and preserve, for a period of one year, suitable records to note the name of the operator and a description of the devices, the gross operating income therefrom and such other information as the tax commission may by general regulation require, which records shall be open to examination at any time by the commission. If any person fails to keep such records, he shall thereupon become liable for all tax due hereunder as an operator of such mechanical device.

**82.28.040 Monthly, estimated, annual, etc., returns—Remittances.** The taxes imposed hereunder shall be computed for each mechanical device on a calendar month basis and shall be due and payable in monthly installments and remittance therefor shall be made on or before the fifteenth day of each month of each calendar year next succeeding the end of the monthly period in which the tax accrued. The taxpayer, on or before said fifteenth day of such month, shall make out and sign a return, upon such forms and setting forth such information as the tax commission may require, showing the amount of the tax for which he is liable for the preceding monthly period and transmit it to the commission, together with a remittance for such amount in the form required: *Provided*, That any such taxpayer may elect to remit each month on such forms as the tax commission shall in its discretion prescribe, an estimate of the tax to be due for each month on or before the fifteenth day of the month next succeeding the end of the monthly period in which the tax accrued, and a quarterly return to the commission on or before the fifteenth day of the month next succeeding the end of each quarter of every year and shall remit therewith the balance of the actual tax due for the period of the report: *Provided further*, That every person who shall elect to remit a monthly "estimate of the tax to be due" as hereinabove described shall remit each month at least one-third of the tax paid during the previous quarter or, ninety percent of the tax actually collected or owing during the month, whichever is greater.

The tax commission may also relieve any taxpayer or class of taxpayers from the obligation of filing monthly returns and may require the return to cover other reporting periods, but in no event shall returns be filed for a period greater than one year.

The tax commission may also, by general rule or regulation, establish conditions for submission of annual or semiannual reconciling returns by such taxpayers or class of taxpayers in lieu of quarterly returns.

The tax commission may also require verified annual returns from any taxpayer, setting forth such additional information as it may deem necessary to correctly determine tax liability.

A return shall be filed for each mechanical device registered with the commission, whether or not the machine was in actual operation during the monthly period for which the return is made, and whether or not any tax liability was incurred with respect to the operation of the machine during such monthly period, and for failure to file a return for any such machine the commission may assess a penalty in the amount of not to exceed twenty-five dollars for each machine not reported, which penalty shall be collected in the same manner as the taxes imposed by this chapter. A taxpayer may report any number of machines on a single return if appropriate information is attached to such single return stating the registration number of each machine reported, the location at which it was operated, and the gross operating income therefrom.

**82.28.050 Tax additional—Field not preempted by state.** Gross operating income taxable under the provisions of this chapter shall not be taxable under the provisions of chapter 82.04, but the tax imposed by this chapter shall be in addition to any other tax to which the taxpayer may be subject under the laws of this state or any subdivision thereof.

The state does not preempt the field of imposing taxes or license fees with respect to mechanical devices hereby taxed, and this chapter shall not be construed to bar counties and cities or towns from regulating or prohibiting the operation of any such mechanical devices.

**82.28.060 Administration.** All of the provisions contained in chapter 82.32 shall have full force and application with respect to taxes imposed under the provisions of this chapter.

## Chapter 82.32

### GENERAL ADMINISTRATIVE PROVISIONS

**82.32.010 Application of chapter stated.** The provisions of this chapter shall apply with respect to the taxes imposed under chapters 82.04 through 82.28 of this title in such manner and to such extent as indicated in each such chapter.

**82.32.020 Definitions.** For the purposes of this chapter:

The meaning attributed in chapters 82.01 through 82.28 to the words and phrases "tax year," "taxable year," "person," "company," "gross proceeds of sales," "gross income of the business," "business," "engaging in business," "successor," "gross operating revenue," "gross income," "taxpayer," and "value of products" shall apply equally to the provisions of this chapter.

**82.32.030 Registration certificates.** If any person engages in any business or performs any act upon which a tax is imposed by the preceding chapters, he shall, whether taxable or not, under such rules and regulations as the commission shall prescribe, apply for and obtain from the commission, upon payment of a fee of one dollar, a registration certificate. Such registration certificate shall be personal and nontransferable and shall be valid as long as the taxpayer continues in business and pays the tax accrued to the state. In case business is transacted at two or more separate places by one taxpayer, a separate registration certificate for each place at which business is transacted with the public shall be required, but, for such additional certificates no fee shall be required. Each certificate shall be numbered and shall show the name, residence, and place and character of business of the taxpayer and such other information as the tax commission deems necessary and shall be posted in a conspicuous place at the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer must return to the commission the existing certificate, and a new certificate will be issued for the new place of business free of charge. No person shall engage in any business taxable hereunder without being registered in compliance with the provisions of this section, except that the commission, by general regulation, may provide for the issuance of certificates of registration to temporary places of business without requiring the payment of any fee.

**82.32.040 Certificates for vending machines, coin operated machines, mechanical devices.** Each vending machine and each coin operated machine, except where used in conducting a public utility business, and each mechanical device, the operator of which is taxable under chapter 82.28, shall be considered a separate place of business and a separate registration certificate shall be obtained for each such machine or device. The issuance of any certificate for such machines or devices to any applicant therefor may be denied by the tax commission, if the commission, after hearing, finds that the conditions of the applicant's business or prior record as a taxpayer place in jeopardy the collection of the tax. The commission may require that any applicant for a certificate of registration for any such machine or device furnish a proper surety bond sufficient

to secure the payment of any tax imposed. It shall be unlawful for any person to operate such machine or device or permit it to be operated on his premises unless a certificate of registration has been obtained and is conspicuously displayed upon such machine or device, or for any person to operate any such machine or device under a forged certificate of registration or under a certificate of registration not issued for such machine or device or to the operator thereof or under a certificate of registration which has been revoked, or for any person upon making application for a certificate of registration to fail or refuse to give any information requested by the commission or to give false information with intent to conceal the true name or address of the owner or operator of such machine.

Any person violating the provisions of this section shall be guilty of a misdemeanor.

Any machine or device described herein which does not display a certificate of registration, or any machine or device which displays a forged certificate of registration or a certificate of registration not issued for such machine or to the operator thereof or revoked certificate of registration, is hereby declared to be contraband and may be seized by the tax commission, or by any peace officer of the state, when directed by the commission so to do, without warrant, and shall be offered for sale by the commission in the same manner as property distrained under warrant for the satisfaction of delinquent taxes. The proceeds of sale shall be paid to the commission and credited to the account of miscellaneous revenue: *Provided*, That the costs of the seizure and sale shall be paid out of the proceeds before making remittance.

Any money contained in such machines or devices may be removed before the machine or device is offered for sale and the amount thereof shall be considered as part of the proceeds of the sale.

**82.32.050 Deficient and delinquent payments—Penalties and interest—Limitations.** If, upon examination of any returns or from other information obtained by the tax commission it appears that a tax or penalty has been paid less than that properly due, the commission shall assess against the taxpayer such additional amount found to be due and may add thereto interest at the rate of not more than six percent per annum from the respective due dates of such additional amount until date of such assessment. The commission shall notify the taxpayer by mail of the additional amount and the same shall become due and shall be paid within ten days from the date of the notice, or within such further time as the commission may provide. If payment is not received by the commission by the due date specified in the notice, the commission may add a penalty of ten percent of the amount of the additional tax found

due. If the commission finds that all or any part of the deficiency resulted from an intent to evade the tax payable hereunder, a further penalty of fifty percent of the additional tax found to be due may be added.

No assessment or correction of an assessment for additional taxes due may be made by the commission more than four years after the close of the tax year, except (1) against a taxpayer who has not registered as required by this chapter, (2) upon a showing of fraud or of misrepresentation of a material fact by the taxpayer, or (3) where a taxpayer has executed a written waiver of such limitation.

**82.32.060 Excess payment—Credit or refund—Payment of judgments for refund.** If, upon application by a taxpayer for a refund or for an audit of his records, or upon an examination of the returns or records of any taxpayer, it is determined by the tax commission that within the two years immediately preceding the receipt of the commission of the application by the taxpayer for a refund or for an audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the commission of such examination, a tax has been paid in excess of that properly due, the excess amount paid within such period of two years shall be credited to the taxpayer's account or shall be refunded to the taxpayer, at his option. No refund or credit shall be allowed with respect to any payments made to the commission more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of said two year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two year period may be offset against the amount of any tax deficiency which may be determined by the commission for such preceding period. Notwithstanding the foregoing, no refund or credit shall be granted with respect to taxes paid prior to May 1, 1950, but where a refund or credit may not be made because the tax was paid prior to May 1, 1950, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding May 1, 1950, may be offset against the amount of any tax deficiency which may be determined by the commission for such preceding period.

Notwithstanding the foregoing limitations there shall be refunded or credited to taxpayers engaged in the performance of United States government contracts or subcontracts the amount of any tax paid, measured by that portion of the amounts received from the United States, which taxpayer is required by contract or applicable federal statute to refund or credit to the United States, if claim for such refund is filed by the taxpayer with the tax com-



mission within one year of the date that the amount of the refund or credit due to the United States is finally determined and filed within four years of the date on which the tax was paid: *Provided*, That no interest shall be allowed on such refund.

Any such refunds shall be made by means of vouchers approved by the tax commission and by the issuance of state warrants drawn upon and payable from such funds as the legislature may provide.

Any judgment for which a recovery is granted by any court of competent jurisdiction, not appealed from, for tax, penalties, and interest which were paid by the taxpayer, and costs, in a suit by any taxpayer shall be paid in like manner, upon the filing with the tax commission of a certified copy of the order or judgment of the court. Interest at the rate of three percent per annum shall be allowed by the tax commission and by any court on the amount of any refund or recovery allowed to a taxpayer for taxes, penalties, or interest paid by him after May 1, 1949, and interest at the same rate shall be allowed on any judgment recovered by a taxpayer for taxes, penalties, or interest paid after such date.

**82.32.070 Records to be preserved—Examination—Estoppel to question assessment.** Every person liable for any fee or tax imposed by chapters 82.04 through 82.28 shall keep and preserve, for a period of five years, suitable records as may be necessary to determine the amount of any tax for which he may be liable, which records shall include copies of all federal income tax and state tax returns and reports made by him. All his books, records, and invoices shall be open for examination at any time by the commission. In the case of an out-of-state person or concern which does not keep the necessary books and records within this state, it shall be sufficient if it produces within the state such books and records as shall be required by the commission, or bears the cost of examination by an agent authorized or designated by the commission at the place where such books and records are kept. Any person who fails to comply with the requirements of this section shall be forever barred from questioning, in any court action or proceeding, the correctness of any assessment of taxes made by the commission based upon any period for which such books, records, and invoices have not been so kept and preserved.

**82.32.080 Payment by check—Mailing—Time extension—Payment must accompany tax return.** Payment of the tax may be made by uncertified check under such regulations as the commission shall prescribe, but, if a check so received is not paid by the bank on which it is drawn, the taxpayer, by whom such check is tendered, shall remain liable for payment of the tax and for all legal penalties, the same as if such check had not been tendered.

A return or remittance which is transmitted to the tax commission by United States mail shall be deemed filed or received on the date shown by the post office cancellation mark stamped upon the envelope containing it.

The tax commission, for good cause shown, may extend the time for making and filing any return, and may grant such reasonable additional time within which to make and file returns as it may deem proper, but any permanent extension and any extension in excess of thirty days shall be conditional on payment of interest of one-half of one percent of the amount of the tax for each thirty days or portion thereof from the date upon which such tax became due.

The commission shall keep full and accurate records of all funds received and disbursed by it.

The commission may refuse to accept any return which is not accompanied by a remittance of the tax shown to be due thereon. When such return is not accepted, the taxpayer shall be deemed to have failed or refused to file a return and shall be subject to the penalties provided in RCW 82.32.100. In any such case, the taxpayer shall, in the discretion of the commission, be subject to a penalty in the amount of ten percent of the tax or of one dollar, plus interest thereon at the rate of one percent per month, even though the remittance, transmitted separately, is received by the commission before or at the same time as the return was received, and even though such remittance is received before the due date of the tax.

**82.32.090 Late payment—Penalties.** If payment of any tax due is not received by the tax commission by the twenty-fifth day of the month in which the tax becomes due, there may be added to the tax a penalty of ten percent of the amount of the tax; and if the tax is not received within forty days of the due date, there may be added an additional penalty of five percent of the amount of the tax; and if the tax is not received within seventy days of the due date, there may be added an additional penalty of five percent of the amount of the tax; but none of the penalties so added shall be less than one dollar.

If a warrant be issued by the tax commission for the collection of taxes, increases, and penalties, there may be added thereto a penalty of five percent of the amount of the tax, but not less than one dollar.

Notwithstanding the foregoing, the aggregate of penalties imposed under this chapter for failure to file a return, late payment of any tax, increase, or penalty, or issuance of a warrant shall not exceed twenty-five percent of the tax due, but shall in no case be less than the minimum penalties prescribed herein.

**82.32.100 Failure to file returns—Assessment of tax by commission—Penalties.** If any person fails or refuses to make any return

or to make available for examination the records required by this chapter, the tax commission shall proceed, in such manner as it may deem best, to obtain facts and information on which to base its estimate of the tax; and to this end the commission may examine the books, records, and papers of any such person and may take evidence, on oath, of any person, relating to the subject of inquiry.

As soon as the commission procures such facts and information as it is able to obtain upon which to base the assessment of any tax payable by any person who has failed or refused to make a return, it shall proceed to determine and assess against such person the tax and penalties due, but such action shall not deprive such person from appealing to the superior court as hereinafter provided. To the assessment the commission may add, in addition to the penalty provided in RCW 82.32.090, a further penalty of ten percent of the amount of the tax for failure or refusal to make a return. If any taxpayer fails to file any return within ten days of the date provided for filing such return, and it appears that there was no tax due or paid for the period for which no return was filed, the commission may assess against such taxpayer a penalty not to exceed three dollars for such failure. The commission shall notify the taxpayer by mail of the total amount of such tax, penalties, and interest, and the total amount shall become due and shall be paid within ten days from the date of such notice.

No assessment or correction of an assessment may be made by the commission more than four years after the close of the tax year, except (1) against a taxpayer who has not registered as required by this chapter, (2) upon a showing of fraud or of misrepresentation of a material fact by the taxpayer, or (3) where a taxpayer has executed a written waiver of such limitation.

**82.32.110 Examination of books or records—Subpoenas—Contempt.** The tax commission or its duly authorized agent may examine any books, papers, records, or other data, or stock of merchandise bearing upon the amount of any tax payable or upon the correctness of any return, or for the purpose of making a return where none has been made, or in order to ascertain whether a return should be made; and may require the attendance of any person at a time and place fixed in a summons served by any sheriff in the same manner as a subpoena is served in a civil case, or served in like manner by an agent of the tax commission.

The persons summoned may be required to testify and produce any books, papers, records, or data required by the commission with respect to any tax, or the liability of any person therefor.

The secretary of the commission, or any member, or any duly authorized agent thereof, shall have power to administer an oath to the person required to testify; and any person giving false testi-

mony after the administration of such oath shall be guilty of perjury in the first degree.

If any person summoned as a witness before the commission, or its authorized agent, fails or refuses to obey the summons, or refuses to testify or answer any material questions, or to produce any book, record, paper, or data when required to do so, he shall be guilty of contempt, and the commission shall thereupon institute proceedings in the superior court of Thurston county, or of the county in which such person resides, to punish him as for contempt of court.

**82.32.120 Oaths and acknowledgments.** All officers empowered by law to administer oaths, the members of the commission, and such officers as it may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person with respect to any return or report required by law or the rules and regulations of the commission.

**82.32.130 Notice and orders—Service.** Any notice or order required by this title to be mailed to any taxpayer shall be sent by ordinary mail, addressed to the address of the taxpayer as shown by the records of the tax commission, or, if no such address is shown, to such address as the commission is able to ascertain by reasonable effort. Failure of the taxpayer to receive such notice or order mailed shall not release the taxpayer from any tax or any increases or penalties thereon, nor shall such failure operate to extend any time limit.

**82.32.140 Taxpayer quitting business—Liability of successor.** Whenever any taxpayer quits business, or sells out, exchanges, or otherwise disposes of his business or his stock of goods, any tax payable hereunder shall become immediately due and payable, and such taxpayer shall, within ten days thereafter, make a return and pay the tax due; and any person who becomes a successor to such business shall become liable for the full amount of the tax and withhold from the purchase price a sum sufficient to pay any tax due from the taxpayer until such time as the taxpayer shall produce a receipt from the commission showing payment in full of any tax due or a certificate that no tax is due and, if such tax is not paid by the taxpayer within ten days from the date of such sale, exchange, or disposal, the purchaser or successor shall become liable for the payment of the full amount of tax, and the payment thereof by such purchaser or successor shall, to the extent thereof, be deemed a payment upon the purchase price, and if such payment is greater in amount than the purchase price the amount of the difference shall become a debt due said purchaser or successor from the taxpayer.

No successor shall be liable for any tax due from the person from whom he has acquired a business or stock of goods if he gives

written notice to the tax commission of such acquisition and no assessment is issued by the tax commission within six months of receipt of such notice against the former operator of the business and a copy thereof mailed to such successor.

**82.32.150 Contest of tax—Prepayment required—Restraining orders and injunctions barred.** All taxes, penalties, and interest shall be paid in full before any action may be instituted in any court to contest all or any part of such taxes, penalties, or interest. No restraining order or injunction shall be granted or issued by any court or judge to restrain or enjoin the collection of any tax or penalty or any part thereof, except upon the ground that the assessment thereof was in violation of the Constitution of the United States or that of the state.

**82.32.160 Correction of tax—Administrative procedure—Hearing.** Any person having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the tax commission, may within twenty days after the issuance of the original notice of the amount thereof petition the commission in writing for a hearing and correction of the amount of the assessment. The petitioner shall set forth the reasons why the hearing should be granted and the amount of the tax, interest, or penalties, which the petitioner believes to be due. The commission shall promptly grant such hearing, fix the time and place therefor and notify the petitioner thereof by mail. If no such petition is filed within the twenty day period the assessment covered by the notice shall become final.

**82.32.170 Reduction of tax after payment—Petition—Hearing.** Any person, having paid any tax, original assessment, additional assessment, or corrected assessment of any tax, may apply to the tax commission, within the time limitation for refund provided in this chapter, by petition in writing for a hearing and correction of the amount paid, in which petition he shall set forth the reasons why the hearing should be granted, and the amount in which the tax, interest, or penalty, should be refunded. The commission shall promptly consider the petition, and may grant or deny it. If denied, the petitioner shall be notified by mail thereof forthwith; if a hearing is granted, the commission shall notify the petitioner by mail of the time and place fixed therefor. After the hearing the commission may make such order as may appear to it just and lawful, and shall mail a copy of its order to the petitioner.

**82.32.180 Court appeal—Procedure.** Any person, except one who has failed to keep and preserve books, records, and invoices as required in this chapter and chapter 82.24, having paid any tax as required and feeling aggrieved by the amount of the tax may appeal to the superior court of Thurston county, within the time limitation

for a refund provided in this chapter, or within thirty days after the date of the notice denying a hearing, or within thirty days after the date of the order provided in RCW 82.32.170. In the appeal the taxpayer shall set forth the amount of the tax imposed upon him which he concedes to be the correct tax and the reason why the tax should be reduced or abated. The appeal shall be perfected by serving a copy of the notice of appeal upon the tax commission within the time herein specified and by filing the original thereof with proof of service with the clerk of the superior court of Thurston county. Within ten days after filing notice of appeal, the taxpayer shall file with the clerk of the superior court a good and sufficient surety bond payable to the state in the sum of two hundred dollars, conditioned to diligently prosecute the appeal and pay the state all costs that may be awarded if the appeal of the taxpayer is not sustained.

The trial in the superior court on the appeal shall be de novo and without the necessity of any pleadings other than the notice of appeal. The burden shall rest upon the taxpayer to prove that the tax as paid by him is incorrect, either in whole or in part, and to establish the correct amount of the tax. In such proceeding the taxpayer shall be deemed the plaintiff, and the state, the defendant; and both parties shall be entitled to subpoena the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant, and material to determine the correct amount of the tax that should be paid by the taxpayer. Either party shall be allowed to appeal to the supreme court in the same manner as other civil actions are appealed to that court.

It shall not be necessary for the taxpayer to protest against the payment of any tax or to make any demand to have the same refunded or to petition the commissioner for a hearing in order to appeal to the superior court, but no court action or proceeding of any kind shall be maintained by the taxpayer to recover any tax paid, or any part thereof, except as herein provided.

**82.32.190 Stay of collection pending suit.** The tax commission, by its order, may hold in abeyance the collection of tax from any taxpayer or any group of taxpayers when a question bearing on their liability for tax hereunder is pending before the courts: *Provided*, That the commission may impose such conditions as may be deemed just and equitable and may require the payment of interest at the rate of one-half of one percent of the amount of the tax for each thirty days or portion thereof from the date upon which such tax became due.

**82.32.200 Stay of collection—Bond.** When any assessment or additional assessment has been made, the taxpayer may obtain a stay of collection, under such circumstances and for such periods as the tax commission may by general regulation provide, of the

whole or any part thereof, by filing with the commission a bond in an amount, not exceeding twice the amount on which stay is desired, and with sureties as the commission deems necessary, conditioned for the payment of the amount of the assessments, collection of which is stayed by the bond, together with the interest thereon at the rate of one percent of the amount of such assessment for each thirty days or portion thereof from the due date thereof until paid.

**82.32.210 Tax warrant—Levy upon property—Revocation of certificate of registration.** If any tax, increase, or penalty or any portion thereof is not paid within fifteen days after it becomes due, the tax commission may issue a warrant under its official seal directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and/or personal property of the taxpayer found within his county, or so much thereof as may be necessary, for the payment of the amount of such warrant, together with interest thereon at the rate of one percent of the amount of such warrant for each thirty days or portion thereof after the date of such warrant, plus the cost of executing the warrant, and return the warrant to the commission and pay to it the money collected by virtue thereof within sixty days after the receipt of the warrant. If, however, the commission believes that a taxpayer is about to cease business, leave the state, or remove or dissipate the assets out of which taxes or penalties might be satisfied and that any tax or penalty will not be paid when due, it may declare the tax or penalty to be immediately due and payable and may issue a warrant immediately.

If any warrant issued under this chapter is not paid within thirty days after it has been filed with the clerk of the superior court, the tax commission may by order issued under its official seal, revoke the certificate of registration of the taxpayer against whom the warrant was issued, and, if such order is entered, a copy thereof shall be posted in a conspicuous place at the main entrance to the taxpayer's place of business and shall remain posted until such time as the warrant has been paid. Any certificate so revoked shall not be reinstated, nor shall a new certificate of registration be issued to the taxpayer, until the amount due on the warrant has been paid, or provisions for payment satisfactory to the commission have been entered, and until the taxpayer has deposited with the commission such security for payment of any taxes, increases, and penalties, due or which may become due in an amount and under such terms and conditions as the commission may require, but the amount of the security shall not be greater than one-half the estimated average annual liability of the taxpayer.

**82.32.220 Execution of warrant—Lien—Satisfaction.** The sheriff shall file with the clerk of the superior court of his county a copy of the warrant, and thereupon the clerk shall enter in the judgment docket, the name of the taxpayer mentioned in the warrant and in appropriate columns the amount of the tax or portion thereof and any increases and penalties for which the warrant is issued and the date when such copy is filed, and thereupon the amount of such warrant so docketed shall become a specific lien upon all goods, wares, merchandise, fixtures, equipment, or other personal property used in the conduct of the business of the taxpayer against whom such warrant is issued, including property owned by third persons who have a beneficial interest, direct or indirect, in the operation of the business, and no sale or transfer of such personal property shall in any way affect such lien. The lien shall not be superior, however, to bona fide interests of third persons which had vested prior to the filing of the warrant when such third persons do not have a beneficial interest, direct or indirect, in the operation of the business, other than the securing of the payment of a debt or the receiving of a regular rental on equipment: *Provided, however,* That the phrase "bona fide interests of third persons" shall not include any mortgage of real or personal property or any other credit transaction that results in the mortgagee or the holder of the security acting as trustee for unsecured creditors of the taxpayer mentioned in the warrant who executed such chattel or real property mortgage or the document evidencing such credit transaction. The amount of such warrant so docketed shall thereupon also become a lien upon the title to and interest in all other real and personal property of the taxpayer against whom it is issued the same as a judgment in a civil case duly docketed in the office of such clerk, and the sheriff shall thereupon proceed upon the same in all respects and with like effect as prescribed by law with respect to execution or other process issued against rights or property upon judgments of the superior court. Such warrants so docketed shall be sufficient to support the issuance of writs of garnishment in favor of the state in the manner provided by law in the case of judgments wholly or partially unsatisfied.

The sheriff shall be entitled to fees as provided by law for his services in levying execution on a superior court judgment and the clerk shall be entitled to a filing fee of one dollar, which shall be added to the amount of the warrant.

The proceeds received from any sale shall be credited upon the amount due under the warrant and when the final amount due is received, together with interest, penalties, and costs, the judgment docket shall show the claim for taxes to be satisfied and the clerk of the court shall so note upon the docket. Any surplus received from any sale of property shall be paid to the taxpayer or to any



lien holder entitled thereto. If the return on the warrant shows that the same has not been satisfied in full, the amount of the deficiency shall remain the same as a judgment against the taxpayer which may be collected in the same manner as the original amount of the warrant.

Note: See also section 6, chapter 304, Laws of 1961.

**82.32.230 Agent of tax commission may execute.** In the discretion of the tax commission, a warrant of like terms, force, and effect may be issued and directed to any agent of the commission authorized to collect taxes, and in the execution thereof such agent shall have all the powers conferred by law upon sheriffs, but shall not be entitled to any fee or compensation in excess of the actual expenses paid in the performance of such duty, which shall be added to the amount of the warrant.

**82.32.240 Tax constitutes debt—Priority of lien.** Any tax due and unpaid and all increases and penalties thereon, shall constitute a debt to the state and may be collected by court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to any and all other existing remedies.

In all cases of probate, insolvency, assignment for the benefit of creditors, or bankruptcy, involving any taxpayer, the claim of the state for said taxes and all increases and penalties thereon shall be a lien upon all real and personal property of the taxpayer, and the mere existence of such cases or conditions shall be sufficient to create such lien without any prior or subsequent action by the state, and in all such cases it shall be the duty of all administrators, executors, guardians, receivers, trustees in bankruptcy or assignees for the benefit of creditors, to notify the tax commission of such administration, receivership or assignment within thirty days from the date of their appointment and qualification.

The lien provided for by this section shall attach as of the date of the assignment for the benefit of creditors or of the initiation of the probate, insolvency, or bankruptcy proceedings: *Provided*, That this sentence shall not be construed as affecting the validity or priority of any earlier lien that may have attached previously in favor of the state under any other section of this title.

Any administrator, executor, guardian, receiver or assignee for the benefit of creditors not giving the notification as provided for above shall become personally liable for payment of the taxes and all increases and penalties thereon.

**82.32.260 Payment condition to dissolution or withdrawal of corporation.** In the case of any corporation organized under the laws of this state, the courts shall not enter or sign any decree of dissolution, nor shall the secretary of state file in his office any certificate of dissolution, and in the case of any corporation organ-

ized under the laws of another jurisdiction and admitted to do business in this state, the secretary of state shall withhold the issuance of any certificate of withdrawal, until proof, in the form of a certificate from the tax commission, has been furnished by the applicant for such dissolution or withdrawal, that every license fee, tax, increase, or penalty has been paid or provided for.

**82.32.270 Accounting period prescribed.** The taxes imposed hereunder, and the returns required therefor, shall be upon a calendar year basis; but, if any taxpayer in transacting his business, keeps books reflecting the same on a basis other than the calendar year, he may, with consent of the tax commission, make his returns, and pay taxes upon the basis of his accounting period as shown by the method of keeping the books of his business.

**82.32.280 Tax declared additional.** Taxes imposed hereunder shall be in addition to any and all other licenses, taxes, and excises levied or imposed by the state or any municipal subdivision thereof.

**82.32.290 Unlawful acts—Penalties.** It shall be unlawful for any person to engage in business without having obtained a certificate of registration as provided herein; or to engage in business after his certificate of registration has been revoked by order of the tax commission; or to tear down or remove any order or notice posted by the commission; or to make any false or fraudulent return or false statement in any return, with intent to defraud the state or evade the payment of any tax or part thereof; or for any person to aid or abet another in any attempt to evade the payment of such tax or any part thereof; or for the president, vice president, secretary, treasurer, or other officer of any company to make or permit to be made for any company any false return, or any false statement in any return, with intent to evade payment of any tax hereunder; or for the president, vice president, secretary, treasurer, or other officer of any company to carry on the business of any company which has not obtained a certificate of registration or whose certificate of registration has been revoked by order of the commission; or for any purchaser to fraudulently sign a resale certificate without intent to resell the property purchased; or for any person to fail or refuse to permit the examination of any book, paper, account, record, or other data by the commission or its duly authorized agent; or to fail or refuse to permit the inspection or appraisal of any property by the commission or its duly authorized agent; or to refuse to offer testimony or produce any record as required.

Any person violating any of the provisions of this section shall be guilty of a gross misdemeanor.

In addition to the foregoing penalties, any person who knowingly swears to or verifies any false or fraudulent return, or any

return containing any false or fraudulent statement with the intent aforesaid, shall be guilty of the offense of perjury in the second degree; and any company for which a false return, or a return containing a false statement, as aforesaid, is made, shall be punished, upon conviction thereof, by a fine of not more than one thousand dollars. All penalties or punishments provided in this section shall be in addition to all other penalties provided by law.

**82.32.300 Tax commission to administer.** The administration of this and chapters 82.04 through 82.28 of this title is vested in the tax commission which shall prescribe forms and rules of procedure for the determination of the taxable status of any person, for the making of returns and for the ascertainment, assessment and collection of taxes and penalties imposed thereunder.

The tax commission shall make and publish rules and regulations, not inconsistent therewith, necessary to enforce their provisions, which shall have the same force and effect as if specifically included therein, unless declared invalid by the judgment of a court of record not appealed from.

The commission may employ such clerks, specialists, and other assistants as are necessary. Salaries and compensation of such employees shall be fixed by the commission and shall be charged to the proper appropriation for the commission.

The commission shall exercise general supervision of the collection of taxes and, in the discharge of such duty, may institute and prosecute such suits or proceedings in the courts as may be necessary and proper.

**83.32.310 Immunity of officers, agents, etc., of commission acting in good faith.** When recovery is had in any suit or proceeding against an officer, agent, or employee of the tax commission for any act done by him or for the recovery of any money exacted by or paid to him and by him paid over to the commission, in the performance of his official duty, and the court certifies that there was probable cause for the act done by such officer, agent, or employee, or that he acted under the direction of the commission or an officer thereof, no execution shall issue against such officer, agent, or employee, but the amount so recovered shall, upon final judgment, be paid by the commission as an expense of operation.

**82.32.320 Revenue to state treasurer.** The tax commission, on the next business day following the receipt of any payments hereunder, shall transmit them to the state treasurer, taking his receipt therefor.

**82.32.330 Secrecy enjoyed—Exceptions.** Except as hereinafter provided it shall be unlawful for the tax commission or any member, deputy, clerk, agent, employee, or representative thereof or any

other person to make known or reveal any facts or information contained in any return filed by any taxpayer or disclosed in any investigation or examination of the taxpayer's books and records made in connection with the administration hereof. The foregoing, however, shall not be construed to prohibit the commission or a member or employee thereof from: (1) Giving such facts or information in evidence in any court action involving tax imposed hereunder or involving a violation of the provisions hereof or involving another state department and the taxpayer; (2) giving such facts and information to the taxpayer or his duly authorized agent; (3) publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof; (4) giving such facts or information, for official purposes only, to the governor or attorney general, or to any state department or any committee or subcommittee of the legislature dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions; (5) permitting its records to be audited and examined by the proper state officer, his agents and employees; (6) giving any such facts or information to the commissioner of internal revenue of the United States or to the proper officer of the tax department of any state, for official purposes, but only if the statutes of the United States or of such other state, as the case may be, grants substantially similar privileges to the proper officers of this state; or (7) giving any such facts or information to the Department of Justice or the army or navy departments of the United States, or any authorized representative thereof, for official purposes.

Any person acquiring knowledge of such facts or information in the course of his employment with the tax commission and any person acquiring knowledge of such facts and information as provided under (4), (5), (6) and (7) above, who reveals or makes known any such facts or information to another not entitled to knowledge of such facts or information under the provisions of this section, shall be punished by a fine of not exceeding one thousand dollars and, if the offender or person guilty of such violation is an officer or employee of the state, he shall forfeit such office or employment and shall be incapable of holding any public office or employment in this state for a period of two years thereafter.

**82.32.340 Chargeoff of uncollectible taxes—Destruction of files.** Any tax or penalty which the tax commission deems to be uncollectible, may be transferred from accounts receivable, subject to approval by the director of budget, to a suspense account and cease to be accounted an asset: *Provided*, That any item transferred shall continue to be a debt due the state from the taxpayer and may at any time within twelve years from the filing of a warrant covering such amount with the clerk of the superior court be transferred

back to accounts receivable for the purpose of collection: *Provided further*, The commission may charge off as finally uncollectible any tax or penalty which it deems uncollectible at any time after twelve years from the date of the filing of a warrant covering such tax and penalty with the clerk of the superior court after the commission and the attorney general are satisfied that there are no available and lawful means by which such tax or penalty may thereafter be collected.

The commission, subject to the approval of the director of budget, may at the expiration of five years after the close of any taxable year, destroy any or all files and records pertaining to the tax liability of any taxpayer for such taxable year, who has fully paid all taxes, penalties and interest for such taxable year, or any preceding taxable year for which such taxes, penalties and interest have been fully paid.

**82.32.350 Closing agreements authorized.** The tax commission, with concurrence of all three members, may enter into an agreement in writing with any person relating to the liability of such person in respect of any tax imposed by any of the preceding chapters of this title for any taxable period or periods.

**82.32.360 Conclusive effect of agreements.** Upon approval of such agreement, evidenced by execution thereof by the tax commission and the person so agreeing, the agreement shall be final and conclusive as to tax liability or tax immunity covered thereby, and, except upon a showing of fraud or malfeasance, or of misrepresentation of a material fact:

(1) The case shall not be reopened as to the matters agreed upon, or the agreement modified, by any officer, employee, or agent of the state, or the taxpayer, and

(2) In any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

**82.32.380 Revenues to be deposited in general fund.** The state treasurer, upon receipt of any payments of tax, penalty, interest, or fees collected hereunder shall deposit them to the credit of the state general fund or such other fund as may be provided by law.

## Chapter 82.36

### MOTOR VEHICLE FUEL TAX

**82.36.010 Definitions.** For the purposes of this chapter:

(1) "Motor vehicle" means every vehicle which is in itself a self-propelled unit, equipped with solid rubber, hollow-cushion

rubber or pneumatic rubber tires and capable of being moved or operated upon a public highway, except motor vehicles used as motive power for or in conjunction with farm implements and machines or implements of husbandry;

(2) "Motor vehicle fuel" means gasoline or any other inflammable liquid, by whatsoever name such liquid may be known or sold, the chief use of which is as fuel for the propulsion of motor vehicles, motorboats, or airplanes;

(3) "Distributor" means every person who refines, manufactures, produces, or compounds motor vehicle fuel and sells, distributes, or in any manner uses it in this state; also every person engaged in business as a bona fide wholesale merchant dealing in motor vehicle fuel who either acquires it within the state from any person refining it within or importing it into the state, on which the tax has not been paid, or imports it into this state and sells, distributes, or in any manner uses it in this state;

(4) "Service station" means a place operated for the purpose of delivering motor vehicle fuel into the fuel tanks of motor vehicles;

(5) "Department" means the department of licenses;

(6) "Director" means the director of licenses;

(7) "Dealer" means any person engaged in the retail sale of liquid motor vehicle fuels;

(8) "Person" means every natural person, firm, partnership, association, or private or public corporation;

(9) "Highway" means every way or place open to the use of the public, as a matter of right, for purposes of vehicular travel;

(10) "Broker" means every person, other than a distributor, engaged in business as a broker, jobber, or wholesale merchant dealing in motor vehicle fuel or other petroleum products used or usable in propelling motor vehicles, or in other petroleum products which may be used in blending, compounding, or manufacturing of motor vehicle fuel;

(11) "Producer" means every person, other than a distributor, engaged in the business of producing motor vehicle fuel or other petroleum products used in, or which may be used in, the blending, compounding, or manufacturing of motor vehicle fuel;

(12) "Distribution" means all withdrawals of motor vehicle fuel for delivery to others, to retail service stations, or to unlicensed bulk storage plants.

**82.36.020 Tax imposed—Rate—Allocation of proceeds.** Every distributor shall pay, in addition to any other taxes provided by law, an excise tax to the director of six and one-half cents for each gallon of motor vehicle fuel sold, distributed, or used by him in the state as well as on each gallon upon which he has assumed liability for payment of the tax under the provisions of RCW 82.36.100:

*Provided*, That under such regulations as the director may prescribe sales or distribution of motor vehicle fuel may be made by one licensed distributor to another licensed distributor free of the tax. In the computation of the tax, one-quarter of one percent of the net gallonage otherwise taxable shall be deducted by the distributor before computing the tax due, on account of the losses sustained through handling. The tax herein imposed shall be collected and paid to the state but once in respect to any motor vehicle fuel. An invoice shall be rendered by a distributor to a purchaser for each distribution of motor vehicle fuel. The invoice shall contain a statement that the distributor has assumed the tax thereon. The net gallonage, for purposes of tax distribution, shall be computed after deducting three-fourths of one percent therefrom. The proceeds of the amount deducted shall be paid into the motor vehicle fund. The proceeds of the net gallonage remaining shall be distributed as follows: Of the six and one-half cents collected as herein provided, five cents shall be distributed between the state, cities and counties under the provisions of RCW 46.68.090 and 46.68.100, and one-quarter cent shall be distributed to the counties directly and allocated between them as provided by RCW 46.68.120, and one and one-quarter cents shall be paid directly into the motor vehicle fund.

*Note*: See also section 1, chapter 7, Laws of 1961 extraordinary session.

**82.36.030 Monthly gallonage return—Default assessment—Penalty.** Every distributor shall on or before the twenty-fifth day of each calendar month file, on forms furnished by the director, a statement signed by the distributor or his authorized agent showing the total number of gallons of motor vehicle fuel sold, distributed, or used by such distributor within this state during the preceding calendar month.

If any distributor fails to file such report, the director shall proceed forthwith to determine from the best available sources, the amount of motor vehicle fuel sold, distributed, or used by such distributor for the unreported period, and said determination shall be presumed to be correct for that period until proved by competent evidence to be otherwise. The director shall immediately assess the excise tax in the amount so determined, adding thereto a penalty of ten percent for failure to report. Such penalty shall be cumulative of other penalties herein provided. All statements filed with the director, as required in this section, shall be public records.

**82.36.040 Payment of tax—Penalty for delinquency.** The amount of excise tax for each month shall be paid to the director on or before the twenty-fifth day of the next month thereafter, and if not paid prior thereto, shall become delinquent at the close of business on that day, and a penalty of one percent of such excise tax must be added thereto for delinquency: *Provided*, That in no case shall the

penalty be more than five hundred dollars. If such tax and penalty is not received on or before the close of business on the last day of the month in which the payment is due an additional penalty of ten percent must be added thereto in addition to penalty above provided for.

Any motor vehicle fuel tax, penalties, and interest payable under the provisions of this chapter shall bear interest at the rate of one-half of one percent per month, or fraction thereof, from the first day of the calendar month after the close of the monthly period for which the amount or any portion thereof should have been paid until the date of payment.

In any suit brought to enforce the rights of the state hereunder, the certificate of the director showing the amount of taxes, penalties, interest and cost unpaid by any distributor and that the same are due and unpaid to the state shall be prima facie evidence of the facts as shown.

**82.36.050 Date of mailing deemed date of filing or receipt—Timely mailing bars penalties and tells statutory time limitations.** When any application, report, notice, payment, or claim for credit or refund to be filed with or made to any officer, agent, or employee of the state under the provisions of this chapter has been deposited in the United States mail addressed to such officer, agent or employee, it shall be deemed filed or received on the date shown by the post office cancellation mark on the envelope containing it or on the date it was mailed if proof satisfactory to said officer, agent, or employee of the state establishes that the actual mailing occurred on an earlier date: *Provided, however,* That no penalty for delinquency shall attach, nor will the statutory period be deemed to have elapsed in the case of credit or refund claims, if it is established by competent evidence that such application, report, notice, payment, or claim for credit or refund was timely deposited in the United States mail properly addressed to said officer, agent, or employee of the state, even though never received if a duplicate of such document or payment is filed.

**82.36.060 Application for distributor's license—Bond or security.** Every person, before becoming a distributor or continuing in business as a distributor, shall make an application to the director for a license authorizing the applicant to engage in business as a distributor. Applications for such licenses shall be made to the director on forms to be furnished by him, and shall be accompanied by a fee of ten dollars.

Before granting any license authorizing any person to engage in business as a distributor, the director shall require applicant to file with him, in such form as shall be prescribed by the director, a corporate surety bond duly executed by the applicant as principal,



payable to the state and conditioned for faithful performance of all the requirements of this chapter, including the payment of all taxes, penalties, and other obligations arising out of this chapter. The total amount of the bond or bonds, required of any distributor shall be fixed by the director and may be increased or reduced by the director at any time subject to the limitations herein provided. In fixing the total amount of the bond or bonds required of any distributor, the director shall require a bond or bonds equivalent in total amount to twice the estimated monthly excise tax determined in such manner as the director may deem proper. If at any time the estimated excise tax to become due during the succeeding month amounts to more than fifty percent of the established bond, the director shall require additional bonds or securities to maintain the marginal ratio herein specified or shall demand excise tax payments to be made weekly or semimonthly to meet the requirements hereof.

In lieu of a bond in excess of five thousand dollars the distributor may file with the director a property statement setting forth a complete description of all his property and the values thereof, and showing the amount of any indebtedness or encumbrance thereon to the end that the director may ascertain whether or not the distributor can be compelled to respond in twice the amount of taxes due or to become due hereunder. If the director determines that the distributor can be compelled to respond in twice the amount of the tax he may accept such statement in lieu of a bond in excess of five thousand dollars. The director may at any time demand from the distributor a new property statement and may at any time if he deems the property of the distributor insufficient to secure the payment of twice the amount of the taxes require the distributor to furnish a bond in such amount as will secure the payment of twice the amount of the taxes.

The total amount of the bond or bonds required of any distributor shall never be less than five thousand dollars nor more than fifty thousand dollars.

No recoveries on any bond or the execution of any new bond shall invalidate any bond and no revocation of any license shall effect the validity of any bond but the total recoveries under any one bond shall not exceed the amount of the bond.

In lieu of any such bond or bonds in total amount as herein fixed, a distributor may deposit with the state treasurer, under such terms and conditions as the director may prescribe, a like amount of lawful money of the United States or bonds or other obligations of the United States, the state, or any county of the state, of an actual market value not less than the amount so fixed by the director.

Any surety on a bond furnished by a distributor as provided herein shall be released and discharged from any and all liability to the state accruing on such bond after the expiration of thirty days from the date upon which such surety has lodged with the director a written request to be released and discharged, but this provision shall not operate to relieve, release, or discharge the surety from any liability already accrued or which shall accrue before the expiration of the thirty day period. The director shall promptly, upon receiving any such request, notify the distributor who furnished the bond; and unless the distributor, on or before the expiration of the thirty day period, files a new bond, or makes a deposit in accordance with the requirements of this section, the director shall forthwith cancel the distributor's license. Whenever a new bond is furnished by a distributor, the director shall cancel his old bond as soon as he and the attorney general are satisfied that all liability under the old bond has been fully discharged.

The director may require a distributor to give a new or additional surety bond or to deposit additional securities of the character specified in this section if, in his opinion, the security of the surety bond theretofore filed by such distributor, or the market value of the properties deposited as security by the distributor, shall become impaired or inadequate; and upon the failure of the distributor to give such new or additional surety bond or to deposit additional securities within ten days after being requested so to do by the director, the director shall forthwith cancel his license.

**82.36.070 Issuance of license—Display—Renewal of bulk plant license, fee.** The application in proper form having been accepted for filing, the filing fee paid, and the bond or other security having been accepted and approved, the director shall issue to the applicant a license to transact business as a distributor in the state, and such license shall be valid until canceled or revoked.

The license so issued by the director shall not be assignable, and shall be valid only for the distributor in whose name issued.

The director shall keep and file all applications and bonds with an alphabetical index thereof, together with a record of all licensed distributors.

Each distributor shall be assigned a license number upon qualifying for a license hereunder, and the director shall issue to each such licensee a license certificate which shall be displayed conspicuously by the distributor at his principal place of business in this state. The director shall also issue separate license cards for each bulk storage plant operated by such distributor. Such license cards shall indicate the number so assigned the distributor, the location of the storage plant for which the card is used, and such

other information as the director may prescribe. The license card shall be conspicuously displayed at each bulk storage plant to which it is assigned, and it shall be unlawful for any distributor to operate or maintain a bulk storage plant in this state for the purpose of storing motor fuel without displaying such license card as herein provided. Bulk plant licenses shall be renewed annually before the first day of July of each year upon application to the department on forms prescribed by the director. A license fee of ten dollars shall accompany the renewal application. The distributor shall report on forms prescribed by the director any change in the number or capacity of bulk storage plants operated or maintained during the license year.

In the event an application for a license to transact business as a distributor is filed by any person whose license has heretofore been canceled for cause by the director, or if the director is of the opinion that the application is not filed in good faith, or that the application is filed by some person as a subterfuge for the real person in interest whose license has heretofore been canceled for cause, the director, after a hearing, of which the applicant shall be given five days' notice in writing and at which the applicant may appear in person or by counsel and present testimony, may refuse to issue such a person a license to transact business as a distributor.

**82.36.080 Penalty for distributing without license—Default assessment.** It shall be unlawful for any person to be a distributor without first securing a license from the director.

If any person becomes a distributor without first securing the license required herein the excise tax shall be immediately due and payable on account of all motor vehicle fuel distributed or used by him. The director shall proceed forthwith to determine from the best available sources, the amount of the tax, and he shall immediately assess the tax in the amount found due, together with a penalty of one hundred percent of the tax, and shall make his certificate of such assessment and penalty. In any suit or proceeding to collect the tax or penalty, or both, such certificate shall be prima facie evidence that the person therein named is indebted to the state in the amount of the tax and penalty therein stated. Any tax or penalty so assessed may be collected in the manner prescribed in this chapter with reference to delinquency in payment of the tax or by an action at law, which the attorney general shall commence and prosecute to final determination at the request of the director. The foregoing remedies of the state shall be cumulative and no action taken pursuant to this section shall relieve any person from the penal provisions of this chapter.

**82.36.090 Discontinuance or transfer of business—Notice.** Whenever a distributor ceases to engage in business as a distributor within the state by reason of the discontinuance, sale, or transfer of his business, he shall notify the director in writing at the time the discontinuance, sale, or transfer takes effect. Such notice shall give the date of discontinuance, and, in the event of a sale or transfer of the business, the date thereof and the name and address of the purchaser or transferee thereof. All taxes, penalties, and interest under this chapter, not yet due and payable, shall become due and payable concurrently with such discontinuance, sale, or transfer, and any such distributor shall make a report and pay all such taxes, interest, and penalties, and surrender to the director the license certificate theretofore issued to him.

Unless the notice above provided for is given to the director, the purchaser or transferee shall be liable to the state for the amount of all taxes, penalties, and interest under this chapter accrued against any distributor so selling or transferring his business, on the date of the sale or transfer, but only to the extent of the value of the property and business thereby acquired from such distributor.

**82.36.100 Tax required of persons not classed as distributors—Duties—Procedure—Penalties.** Every person other than a distributor who acquires any motor vehicle fuel within this state upon which payment of tax is required under the provisions of this chapter, or imports such motor vehicle fuel into this state and sells, distributes, or in any manner uses it in this state shall, if the tax has not been paid, apply for a license to carry on such activities, file bond, make reports, comply with all regulations the director may prescribe in respect thereto, and pay a tax of six and one-half cents for each gallon thereof so sold, distributed, or used in the manner provided for distributors, and the director shall issue a license to such person in the manner provided for issuance of licenses to distributors. However, a distributor licensed under the provisions of this chapter may deliver motor vehicle fuel to an importer in individual quantities of five hundred gallons or less and assume the liability for payment of the tax to this state. Under such conditions, the importer shall be exempt from the requirements of this section. For failure to comply with the terms of this chapter such person shall be subject to the same penalties imposed upon distributors. The director shall pursue against such persons the same procedure and remedies for audits, adjustments, collection, and enforcement of this chapter as is provided with respect to distributors. Nothing herein shall be construed as classifying such persons as distributors.

Note: See also section 2, chapter 7, Laws of 1961 extraordinary session.

**82.36.110 Delinquency — Lien of tax — Notice.** If any person liable for the tax imposed by this chapter fails to pay the same, the amount thereof, including any interest, penalty, or addition to such tax, together with any costs that may accrue in addition thereto, shall be a lien in favor of the state upon all franchises, property, and rights to property, whether real or personal, then belonging to or thereafter acquired by such person, whether such property is employed by such person in the prosecution of business or is in the hands of a trustee, or receiver, or assignee for the benefit of creditors, from the date the taxes were due and payable, until the amount of the lien is paid or the property sold in payment thereof.

The lien shall have priority over any lien or encumbrance whatsoever, except the lien of other state taxes having priority by law, and except that such lien shall not be valid as against any bona fide mortgagee, pledgee, judgment creditor, or purchaser whose rights have attached prior to the time the director has filed notice of such lien in the office of the county auditor of the county in which the principal place of business of the taxpayer is located.

The auditor, upon presentation of a notice of lien, and without requiring the payment of any fee, shall file and index it in the manner now provided for deeds and other conveyances except that he shall not be required to include, in the index, any description of the property affected by the lien. The lien shall continue until the amount of the tax, together with any penalties and interest subsequently accruing thereon, is paid. The director may issue a certificate of release of lien when the amount of the tax, together with any penalties and interest subsequently accruing thereon, has been satisfied, and such release may be recorded with the auditor of the county in which the notice of lien has been filed.

The director shall furnish to any person applying therefor a certificate showing the amount of all liens for motor vehicle fuel tax, penalties and interest that may be of record in the files of the director against any person under the provisions of this chapter.

**82.36.120 Delinquency—Notice to debtors.** In the event any distributor is delinquent in the payment of his excise tax hereunder, the director may give notice of the amount thereof by registered mail to all persons having in their possession or under their control any credits or other personal property belonging to such distributor, or owing any debts to such distributor at the time of receipt by them of such notice, and thereafter the persons notified shall neither transfer nor make any other disposition of such credits, other personal property, or debts, until twenty days have elapsed from and after receipt of such notice unless the director

has given his consent to a previous transfer, or other disposition. All persons so notified must, within five days after receipt of the notice, advise the director of any and all such credits, other personal property, or debts in their possession, under their control or owing by them, as the case may be.

**82.36.130 Delinquency—Tax warrant.** If any distributor is in default for more than ten days in the payment of any excise taxes or penalties thereon, the director shall issue a warrant under the official seal of his office directed to the sheriff of any county of the state commanding him to levy upon and sell the goods and chattels of the distributor, without exemption, found within his jurisdiction, for the payment of the amount of such delinquency, with the added penalties and interest and the cost of executing the warrant, and to return such warrant to the director and to pay the director the money collected by virtue thereof within the time to be therein specified, which shall not be less than twenty nor more than sixty days from the date of the warrant. The sheriff to whom the warrant is directed shall proceed upon it in all respects and with like effect and in the same manner as prescribed by law in respect to executions issued against goods and chattels upon judgment by a court of record and shall be entitled to the same fees for his services to be collected in the same manner.

**82.36.140 State may pursue remedy against distributor or bond.** In a suit or action by the state on any bond filed with the director recovery thereon may be had without first having sought or exhausted its remedy against the distributor; nor shall the fact that the state has pursued, or is in the course of pursuing, any remedy against the distributor waive its right to collect the taxes, penalties, and interest by proceeding against such bond or against any deposit of money or securities made by the distributor.

**82.36.150 Records to be kept by distributors and producers.** Every distributor shall keep a true and accurate record on such form as the director may prescribe of all stock of petroleum products on hand, of all raw gasoline, gasoline stock, diesel oil, kerosene, kerosene distillates, casing-head gasoline and other petroleum products needed in, or which may be used in, compounding, blending, or manufacturing motor vehicle fuel; of the amount of crude oil refined, the gravity thereof and the yield therefrom, as well as of such other matters relating to transactions in petroleum products as the director may require. Every distributor shall take a physical inventory of the petroleum products at least once during each calendar month and have the record of such inventory and of the other matters mentioned in this section available at all times for the inspection of the director. Upon demand of the

director every distributor shall furnish a statement under oath as to the contents of any records to be kept hereunder. Every distributor receiving from any vessel, motor vehicle fuel carried by such vessel from outside the state shall give notice in writing to the director on forms provided by him, at least thirty-six hours before discharge of such motor vehicle fuel begins, of the name of the vessel, the place and approximate time of the discharge of the motor vehicle fuel, and of the tanks or other containers into which the motor vehicle fuel is to be discharged. The director may, in proper cases, waive the notice.

Every producer shall keep a true and accurate record in such form as may be prescribed by the director of all manufacture and distribution of casing-head gasoline, kerosene distillates and other petroleum products used in, or which may be used in, the blending, compounding, or manufacturing of motor vehicle fuel, and every broker shall likewise keep a true and accurate record of all purchases of such petroleum products in such manner as to disclose the vendor, the quantity purchased, the correct description of the commodity, and the means of transportation from such broker to the vendee. All records required by this section shall be available at all times for the inspection of the director or his representative who may require a statement under oath as to contents thereof.

**82.36.160 Records to be preserved by distributors and dealers.** Every distributor shall maintain in the office of his principal place of business in this state, for a period of three years, records of motor vehicle fuel received, sold, distributed, or used by him, in such form as the director may prescribe, together with invoices, bills of lading, and other pertinent papers as may be required under the provisions of this chapter.

Every dealer purchasing motor vehicle fuel taxable under this chapter for the purpose of resale, shall maintain within this state, for a period of two years a record of motor vehicle fuels received, the amount of tax paid to the distributor as part of the purchase price, together with delivery tickets, invoices, and bills of lading, and such other records as the director shall require.

**82.36.170 Additional reports.** The director may, from time to time, require additional reports from distributors, brokers, dealers, or producers with reference to any of the matters herein concerned. Such reports shall be made and filed on forms prepared by the director.

**82.36.180 Examinations and investigations.** The director, or his duly authorized agents, may make such examinations of the records, stocks, facilities, and equipment of distributors, producers, brokers, and service stations, and such other investigations as he

may deem necessary in carrying out the provisions of this chapter. If such examinations or investigations disclose that any reports of distributors of motor vehicle fuel theretofore filed with the director pursuant to the requirements of this chapter have shown incorrectly the gallonage of motor vehicle fuel distributed or the tax accruing thereon, the director may make such changes in subsequent reports and payments of such distributors as he may deem necessary to correct the errors disclosed.

**82.36.190 Revocation of licenses.** The director shall revoke the license of any distributor refusing or neglecting to comply with any provision of this chapter. The director shall mail by registered mail addressed to such distributor at his last known address a notice of intention to cancel, which notice shall give the reason for cancellation. The cancellation shall become effective without further notice if within ten days from the mailing of the notice the distributor has not made good his default or delinquency.

The director may cancel any license issued to any distributor, such cancellation to become effective sixty days from the date of receipt of the written request of such distributor for cancellation thereof, and the director may cancel the license of any distributor upon investigation and sixty days notice mailed to the last known address of such distributor if he ascertains and finds that the person to whom the license was issued is no longer engaged in the business of a distributor, and has not been so engaged for the period of six months prior to such cancellation. No license shall be canceled upon the request of any distributor unless the distributor, prior to the date of such cancellation, pays to the state all taxes imposed by the provisions of this chapter, together with all penalties accruing by reason of any failure on the part of the distributor to make accurate reports or pay said taxes and penalties.

In the event the license of any distributor is cancelled by the director, and in the further event that the distributor pays to the state all excise taxes due and payable by him upon the receipt, sale, or use of motor vehicle fuel, together with any and all penalties accruing by reason of any failure on the part of the distributor to make accurate reports or pay said taxes and penalties, the director shall cancel the bond filed by the distributor.

**82.36.200 Monthly reports by carriers—Examination of stock, records, etc.** On or before the twenty-fifth day of each month, all persons operating trucks, pipe lines and other conveyances in the transportation of motor vehicle fuel into this state shall report under oath to the director on forms prescribed by him, all such deliveries of motor vehicle fuel in bulk during the preceding calendar month: *Provided*, That a duly licensed distributor shall be exempt from reporting except when acting as a carrier for others. Upon



written request by the director, a report shall also be made in the same manner as herein prescribed for all other deliveries of motor vehicle fuel.

Such reports shall show the name and address of the seller or consignor and the name of the purchaser or consignee to whom each delivery has been made; the point of shipment, point of delivery, and date of delivery; the name, initials and number of each tank car and the number of gallons contained therein, if shipped by rail; the name of the boat, barge, or vessel, and the number of gallons contained therein, if shipped by water; the vehicle license number and the motor vehicle fuel transport license number of each vehicle, and the number of gallons contained therein, if transported by motor truck; if delivered by other means, the manner in which each delivery is made, and the number of gallons so delivered; and such other additional information relative to shipment or delivery of motor vehicle fuel as the director may require.

The director or his authorized agents may at any time during normal business hours examine the records, stocks, facilities and equipment of any person engaged in the transportation of motor vehicle fuel within the state of Washington for the purpose of checking shipments or use of motor vehicle fuel, detecting diversions thereof or evasion of taxes on same in enforcing the provisions of this section or of this chapter.

**82.36.210 Licenses required of petroleum haulers.** Every person operating any conveyance for the purpose of hauling motor vehicle fuel, kerosene, or other inflammable petroleum products in bulk, shall before entering upon the public highways of this state with such conveyance, apply for the registration thereof with the director on such forms as shall be provided by him and the director shall assign a license number to such person and shall issue separate license cards for each conveyance intended to be operated, which card shall show the license number assigned, the motor number, if any, of the conveyance and such other information as the director may prescribe. Such card shall be conspicuously displayed on the conveyance at all times during its operation on the public highways of this state. The director shall furnish to the licensee, duplicate license plates for each conveyance so operated, containing the number assigned to the licensee, and the words "Washington motor vehicle fuel transport license" or any abbreviation thereof authorized by the director. The authorized number plates shall be attached conspicuously on the left front side and the rear of such conveyance in such manner that they can be plainly seen and read at all times. Each number plate shall be attached in a horizontal position not less than three feet nor more than six feet

from the ground and shall be kept clean so as to be plainly read at all times. The owner or operator of any such conveyance shall secure from the director, under such conditions as he may require, new number plates to replace any plates which may have been damaged to such an extent that the figures thereon cannot be plainly read. The director shall charge and collect from each licensee the sum of one dollar for each set of two license plates and seventy-five cents for each single plate assigned as replacement of a damaged plate. Nothing contained in this section shall in any manner relieve or discharge the owner or operator of such conveyance from complying with all other provisions of law.

All such persons must have and possess during the entire time they are hauling motor vehicle fuel, an invoice, bill of sale, or other statement showing the true name and address of the seller or consignor, the name of the purchaser or consignee, if any, the number of gallons, and the name and address of the person who has assumed or who shall assume the payment of the tax. The person hauling such motor vehicle fuel or other inflammable petroleum products shall at the request of any sheriff, deputy sheriff, constable, highway patrolman, or authorized representative of the department, or other person authorized by law to inquire into, or investigate said matters, produce and offer for inspection such invoice, bill of sale, or other statement and shall permit such official to inspect and gauge the contents of the vehicle. If the hauler fails to produce the invoice, bill of sale, or other statement, or if when produced it fails to disclose the aforesaid information, the officer or other person authorized to make inquiry, shall take and impound the motor vehicle fuel or other inflammable petroleum products, together with the conveying equipment until the tax on the motor vehicle fuel, together with penalty equal to one hundred percent of the tax, and other expenses, charges, and costs have been paid. In case of default, and the taking and impounding herein provided for, the tax, damages, and costs shall be collected, even though the full excise tax may have already been paid on the motor vehicle fuel, or other inflammable petroleum products. In case the tax, damages, and other charges are not paid within forty-eight hours after the taking of said property, the director may proceed to sell it in the mode and manner provided by law for the sale of personal property under execution.

Note: See also section 30, chapter 21, Laws of 1961 extraordinary session.

**82.36.220 Exemptions—Tourists.** Every person who imports motor vehicle fuel into this state for his own use in equipment other than motor vehicles shall not, for that reason alone, be required to secure a distributor's license or to comply with any of the provisions of this chapter imposed upon a distributor or with the provisions of RCW 82.36.100; but such person shall make a report

verified under oath and file the same with the director on or before the tenth day of the succeeding month, showing the number of gallons of motor vehicle fuel so imported and the number of gallons of such motor vehicle fuel used during the preceding month, the name of the person from whom the motor vehicle fuel was purchased, the date of purchase, the place of storage, and the manner of use or intended use together with a description of the equipment in which the same is used. These reports shall be filed upon blanks furnished by the director: *Provided*, That any person coming into this state in an aircraft or motor boat shall not be required to make such a report in respect to any motor vehicle fuel carried in the fuel tanks of such vehicle for the purpose of propelling such vehicle, and every person coming into this state in a motor vehicle may transport in the fuel tanks of such vehicle for the propulsion thereof not more than twenty gallons of motor vehicle fuel or other inflammable petroleum products without paying the tax, securing the license, or making any report herein provided, but if the motor vehicle fuel so brought into the state be removed from the fuel tanks of such vehicles or used for any purpose other than the propulsion of the vehicles, the person so importing motor vehicle fuel shall be subject to all the provisions of this chapter applying to distributors. The director shall have the right, in order to establish the validity of any exemption, to examine the books and records of the claimant for such purpose and the failure of the claimant to accede to the demand for such examination shall constitute a waiver of all rights to the exemption herein granted.

Note: See also section 31, chapter 21, Laws of 1961 extraordinary session.

**82.36.230 Exemptions—Imports, exports, federal sales, aviation gasoline—Exemption, export certificates—Reciprocity.** The provisions of this chapter requiring the payment of taxes shall not apply to motor vehicle fuel imported into the state in interstate or foreign commerce and intended to be sold while they are in interstate or foreign commerce, nor to motor vehicle fuel, exported from this state by a qualified distributor, nor to sales by a distributor of motor vehicle fuel in individual quantities of five hundred gallons or less for export to another state or country by the purchaser other than in the supply tank of a motor vehicle: *Provided*, That such distributor is licensed in the state of destination to collect and remit the applicable destination state taxes thereon, nor to any motor vehicle fuel sold by a qualified distributor to the armed forces of the United States for use exclusively in ships or aircraft or for export from this state, nor to motor vehicle fuel for use exclusively in the operation of aircraft engines, delivered to aviation fuel dealers and/or users as authorized by the director. The distributor shall report such imports, exports and sales to the direc-

tor as hereinafter provided and at such times, on such forms, and in such detail as he may require, otherwise the exemption granted in this section shall be null and void, and all fuel shall be considered distributed in this state fully subject to the provisions of this chapter. Each invoice covering such exempt sales shall have the statement "Ex Washington Motor Vehicle Fuel Tax" clearly marked thereon.

To claim any exemption from taxes under this section on account of the exportation of motor vehicle fuel by a distributor other than deliveries in his own equipment, such distributor shall execute an export certificate in such form as shall be furnished by the director, containing a sworn statement, made by some person having actual knowledge of the fact of exportation, that the motor vehicle fuel has been exported from the state, and giving such details with reference to such shipment as the director may require. All export certificates must be completed and filed with the director within three months of the end of the calendar month in which the shipments to which they relate were made.

To claim any exemption from taxes under this section on account of sales of motor vehicle fuel to the armed forces of the United States, the distributor shall be required to execute an exemption certificate in such form as shall be furnished by the director, containing a certified statement by an authorized officer of the armed forces having actual knowledge of the purpose for which the exemption is claimed. Any claim for exemption based on such sales shall be made by the distributor within six months of the date of sale. The provisions of this section exempting motor vehicle fuel sold to the armed forces of the United States from the tax imposed hereunder shall not apply to any motor vehicle fuel sold to contractors purchasing such fuel either for their own account or as the agents of the United States for use in the performance of contracts with the armed forces of the United States.

In support of any exemption from taxes on account of sales of motor vehicle fuel in individual quantities of five hundred gallons or less for export by the purchaser, the distributor shall retain in his files for at least three years an export certificate executed by the purchaser in such form and containing such information as shall be prescribed by the director. This certificate shall be prima facie evidence of the exportation of the motor vehicle fuel to which it applies only if accepted by the distributor in good faith.

The director may at any time require of any distributor any information he deems necessary to determine the validity of the claimed exemption, and failure to supply such data will constitute a waiver of all right to the exemption claimed. The director is hereby empowered with full authority to promulgate rules and

regulations and to prescribe forms to be used by distributors in reporting to the director so as to prevent evasion of the tax imposed by this chapter.

Upon request from the officials to whom are entrusted the enforcement of the motor fuel tax law of any other state, the District of Columbia, the United States, its territories and possessions, the provinces, or the Dominion of Canada, the director may forward to such officials any information which he may have relative to the import or export of any motor vehicle fuel by any distributor: *Provided*, That such governmental unit furnish like information to this state.

**82.36.235 Exemptions—Fuel delivered by distributor exclusively for marine use—Exemption certificate—Records and examination.** The provisions of this chapter requiring the payment of taxes shall not apply to motor vehicle fuel delivered exclusively for marine use by a distributor directly into the fuel tanks connected to the engine of any marine vessel (excluding any amphibious vehicle) owned or operated by the purchaser of the fuel: *Provided*, That such purchaser holds at the time of the delivery a permit issued pursuant to the provisions of RCW 82.36.270. Each invoice covering such sale shall have the statement, "Ex Washington Motor Vehicle Fuel Tax" clearly marked thereon.

In support of the aforementioned exemption the distributor shall obtain from the person so purchasing the motor vehicle fuel, and retain in his possession, an exemption certificate in such form and detail as the director may require. The certificate shall contain a statement signed by the purchaser of the fuel to the effect that the fuel so purchased will be used solely for marine use. The distributor may either obtain a separate exemption certificate from the purchaser for each delivery of fuel thereto or he may obtain one certificate covering all deliveries made to such purchaser during any given calendar month.

RCW 82.36.320 and 82.36.340 relating to records and the examination of records shall also apply to the exemption claimed by any person who purchases motor vehicle fuel under the provisions of this section.

**82.36.240 Sales to state or political subdivisions not exempt.** Nothing in this chapter shall be construed to exempt from the payment of the tax any motor vehicle fuel sold and delivered to or used by the state or any political subdivision thereof, or any inflammable petroleum products other than motor vehicle fuel, used by the state, or any political subdivision thereof, in the propulsion of motor vehicles as herein defined.

**82.36.250 Nongovernmental use of fuels, etc. acquired from U. S. Government—Tax—Unlawful to procure or use.** Any person who

purchases or otherwise acquires motor vehicle fuel upon which the tax has not been paid, from the United States government, or any of its agents or officers, for use not specifically associated with any governmental function or operation or so acquires inflammable petroleum products other than motor vehicle fuel and uses the same in the propulsion of motor vehicles as herein defined, for a use not associated with any governmental function or operation, shall pay to the state the tax herein provided upon the motor vehicle fuel, or other inflammable petroleum products so acquired. It shall be unlawful for any person to use or to conspire with any governmental official, agent, or employee for the use of any requisition, purchase order, or any card or any authority to which he is not specifically entitled by government regulations, for the purpose of obtaining any motor vehicle fuel or other inflammable petroleum products upon which the state tax has not been paid.

**82.36.260 Extension of time for filing exportation certificates or claiming exemptions.** The director shall have authority to extend the time prescribed under this chapter for filing exportation certificates or claiming exemption for sales to the armed forces: *Provided*, That written request is filed with the director showing cause for failure to do so within the prescribed period: *And Provided further*, That the state or territory of destination has not been prejudiced with respect to its collection of taxes thereon should the certificate not be filed within such time.

**82.36.270 Refund permit.** Any person desiring to claim a refund shall obtain a permit from the director by application therefor on such form as he shall prescribe, which application shall contain, among other things, the name and address of the applicant, the nature of the business and a sufficient description for identification of the machines or equipment in which the motor vehicle fuel is to be used, for which refund may be claimed under the permit. The permit shall bear a permit number and all applications for refund shall bear the number of the permit under which it is claimed. The director shall keep a permanent record of all permits issued and a cumulative record of the amount of refund claimed and paid thereunder. Such permit shall be obtained before or at the time that the first application for refund is made under the provisions of this chapter. At the time of filing an application for a refund permit, the applicant shall pay to the director a permit fee of one dollar, which shall be deposited in the motor vehicle fund. All permits shall expire on the thirty-first day of March of every even-numbered year.

**82.36.275 Refunds for urban passenger transportation systems. (Expires June 30, 1961.)** Notwithstanding RCW 82.36.240, every urban passenger transportation system shall receive a refund of

the amount of the motor vehicle fuel tax paid on each gallon of motor vehicle fuel used, whether such vehicle fuel tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such tax to the price of such fuel.

For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a seating capacity for over twenty persons, over prescribed routes in such a manner that the routes of such motor vehicles and/or trackless trolleys, either alone or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system, do not extend for a distance exceeding five road miles beyond the corporate limits of the city in which the original starting points of such motor vehicles are located: *Provided*, That no refunds authorized by this section shall be granted to any urban transportation system which hereafter operates motor vehicles a distance exceeding five road miles beyond the corporate limits of the city in which the original starting point of such motor vehicles is located: *Provided further*, That this section shall expire June 30, 1961.

*Note:* See also section 1, chapter 117, Laws of 1961.

**82.36.280 Refunds for nonhighway use of fuel.** Any person who uses any motor vehicle fuel for the purpose of operating any internal combustion engine not used on or in conjunction with any motor vehicle licensed to be operated over and along any of the public highways, and as the motive power thereof, upon which motor vehicle fuel excise tax has been paid, shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel. No refund shall be made for motor vehicle fuel consumed in any motor vehicle as herein defined licensed to be operated over and along any public highway except that a refund shall be allowed for motor vehicle fuel consumed in a motor vehicle owned by the United States and operated off the public highways for the official use thereof.

**82.36.290 Refunds for use in manufacturing, cleaning, dyeing.** Every person who purchases and uses any motor vehicle fuel as an ingredient for manufacturing or for cleaning or dyeing or for some other similar purpose and upon which the motor vehicle

fuel excise tax has been paid shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so used, whether such motor vehicle excise tax has been paid either directly to the vendor from whom the motor vehicle fuel was purchased or indirectly by adding the amount of such excise tax to the price of such fuel.

**82.36.300 Refunds on exported fuel.** Every person who shall export any motor vehicle fuel for use outside of this state and who has paid the motor vehicle fuel excise tax upon such motor vehicle fuel shall be entitled to and shall receive a refund of the amount of the motor vehicle fuel excise tax paid on each gallon of motor vehicle fuel so exported. Any motor vehicle fuel carried from this state in the fuel tank of a motor vehicle shall not be considered as exported from this state.

**82.36.305 Refunds to dealer delivering fuel exclusively for marine use—Limitations—Supporting certificate.** Any dealer who delivers motor vehicle fuel exclusively for marine use into the fuel tanks connected to the engine of any marine vessel (excluding any amphibious vehicle) owned or operated by the purchaser of the fuel, said dealer having paid the tax on such fuel levied or directed to be paid as provided in this chapter, either directly by the collection of such tax by the vendor from the dealer or indirectly by the adding of the amount of the tax to the price of such fuel, shall be entitled to and shall be refunded the amount of the tax so paid. The refund shall be applicable only if the person to whom the dealer sold the fuel holds a permit issued pursuant to the provisions of RCW 82.36.270 at the time of sale. Each invoice covering such sale shall have the statement, "Ex Washington Motor Vehicle Fuel Tax," clearly marked thereon.

In addition to the claim to be filed under RCW 82.36.310 the dealer shall also file a certificate supporting such refund in such form and detail as the director may require. The certificate shall contain a statement signed by the purchaser of the fuel to the effect that the fuel so purchased will be used solely for marine use. The dealer may either file a separate certificate obtained from the purchaser for each delivery of fuel thereto or he may file one certificate covering all deliveries made to such purchaser during any given calendar month.

**82.36.306 Remedies for violation of RCW 82.36.235 and 82.36.305—Rules—Coloring of fuel exclusively for marine use, samples may be taken.** If any person who purchases motor vehicle fuel exclusive of tax under the provisions of RCW 82.36.235 and 82.36.305 uses or permits such fuel to be used for purposes other than marine use as set forth in this chapter, he shall immediately become



liable for the motor vehicle fuel tax imposed thereon and shall for a period of five years thereafter become ineligible for any permit under RCW 82.36.270. The foregoing remedies shall be cumulative and no action taken pursuant thereto shall relieve any person from the penal provisions of this chapter.

The director is hereby empowered with full authority to promulgate rules and regulations and to prescribe forms necessary for the enforcement of the provisions relating to such sales and use of motor vehicle fuel. This shall include authority to require distributors and dealers to color motor vehicle fuel so sold with a coloring matter to be prescribed and furnished without cost by the director. It shall be unlawful to use or to permit the use of the fuel so colored for any purpose other than that provided under RCW 82.36.235 and 82.36.305. The director, in order to ascertain whether the fuel so colored has been unlawfully used, may take samples of fuel from fuel tanks of motor vehicles and conduct such other examinations as he may deem necessary.

**82.36.310 Claim of refund.** Any person claiming a refund for motor vehicle fuel used or exported as in this chapter provided shall not be entitled to receive such refund until he presents to the director a claim upon forms to be provided by the director with such information as the director shall require, which claim to be valid shall in all cases be accompanied by the invoice or invoices issued to the claimant at the time of the purchases of the motor vehicle fuel, approved as to invoice form by the director. Any person claiming refund by reason of exportation of motor vehicle fuel shall in addition to the invoices required furnish to the director the export certificate therefor, and the signature on the exportation certificate shall be certified by a notary public. In all cases the claim shall be signed by the person claiming the refund, or if it is a corporation, by some proper officer thereof.

**82.36.320 Information may be required.** Any person claiming refund on motor vehicle fuel used other than in motor vehicles as herein provided, and any person purchasing motor vehicle fuel from a dealer who is claiming refund on account of the sale of such fuel under RCW 82.36.305 may be required by the director to also furnish information regarding the amount of motor vehicle fuel purchased from other sources or for other purposes during the period reported for which no refund is claimed.

**82.36.330 Payment of refunds—Penalty.** Upon the approval of the director of the claim for refund, the state treasurer shall draw a warrant upon the state treasury for the amount of the claim in favor of the person making such claim and the warrant shall be paid from the excise tax collected on motor vehicle fuel. Applica-

tions for refunds of excise tax shall be filed in the office of the director not later than the close of the last business day of a period thirteen months from the date of purchase of such motor fuel, and if not filed within this period the right to refund shall be forever barred. Any person or the member of any firm or the officer or agent of any corporation who makes any false statement in any claim required for the refund of excise tax, as provided in this chapter, or who collects or causes to be repaid to him or to any other person any such refund without being entitled to the same under the provisions of this chapter shall be guilty of a gross misdemeanor.

**82.36.335 Distributor may obtain credit on tax in lieu of collection and refund.** In lieu of the collection and refund of the tax on motor vehicle fuel used by a distributor in such a manner as would entitle a purchaser to claim refund under this chapter, credit may be given the distributor upon his tax return in the determination of the amount of his tax.

**82.36.340 Examination of books and records.** The director may in order to establish the validity of any claim for refund require the claimant, or, in the case of a dealer filing a claim for refund as provided by RCW 82.36.305, the person to whom such fuel was sold, to furnish such additional proof of the validity of the claim as the director may determine, and may examine the books and records of the claimant or said person to whom the fuel was sold for such purpose. The records shall be sufficient to substantiate the accuracy of the claim and shall be in such form and contain such information as the director may require. The failure to maintain such records or to accede to a demand for an examination of such records may be deemed by the director as sufficient cause for denial of all right to the refund claimed on account of the transaction in question.

**82.36.350 Fraudulent invoices—Penalty.** If upon investigation the director determines that any claim has been supported by an invoice or invoices fraudulently made or altered in any manner to support claim, he may suspend the pending and all further refunds to any such person making the claim for a period not to exceed one year.

**82.36.360 Separate invoices for nontaxed fuel.** When motor vehicle fuel is sold to a person who claims to be entitled to a refund of the tax, the seller of such motor vehicle fuel shall make and deliver at the time of sale separate invoices for each purchase on invoice forms approved by the director showing the name and address of the seller, the name and address of the purchaser, the number of gallons of motor vehicle fuel so sold, and the date of such

purchase. All invoices shall be legibly written and shall be void if any corrections or erasures appear on the face thereof.

**82.36.370 Refund for fuel destroyed by fire, flood, explosion, etc.** A refund shall be made in the manner provided in this chapter or a credit given allowing for the excise tax paid or accrued on all motor vehicle fuel which, after shipment or receipt, is destroyed by fire, lightning, flood, wind storm, or explosion, but such destruction must be proved to the complete satisfaction of the director.

**82.36.380 Violations—Penalty.** Any person failing to pay the tax as herein provided, or violating any of the other provisions of this chapter, or making any false statement, or concealing any material fact in any report, record, affidavit, or claim provided for herein, shall be guilty of a gross misdemeanor, and upon conviction thereof shall be punished by a fine of not less than five hundred dollars nor more than five thousand dollars or by imprisonment in the county jail not exceeding one year, or by both such fine and imprisonment.

**82.36.390 Diversion of export fuel—Penalty.** Any person who, through false statement, trick, or device, or otherwise, obtains motor vehicle fuel for export and fails to export the same or any portion thereof, or causes such motor vehicle fuel or any thereof not to be exported, or who diverts said motor vehicle fuel or any thereof or who causes it to be diverted from interstate or foreign transit begun in this state, or who unlawfully returns such fuel or any thereof to this state and sells or uses it or any thereof in this state or causes it or any thereof to be used or sold in this state and fails to notify the distributor from whom such motor vehicle fuel was originally purchased of his act, and any distributor or other person who conspires with any person to withhold from export, or divert from interstate or foreign transit begun in this state, or to return motor vehicle fuel to this state for sale or use with intent to avoid any of the taxes imposed by this chapter, shall be guilty of a gross misdemeanor, and upon conviction thereof shall be punished by a fine of not less than five hundred dollars nor more than five thousand dollars, or by imprisonment in the county jail not exceeding one year, or by both such fine and imprisonment. Each shipment illegally diverted or illegally returned shall be a separate offense, and the unit of each shipment shall be the cargo of one vessel, or one railroad carload, or one automobile truck load, or such truck and trailer load, or one drum, or one barrel, or one case or one can.

**82.36.400 Other offenses—Penalties.** It shall be unlawful for any person to commit any of the following acts:

(1) To display, or cause to permit to be displayed, or to have in possession, any motor vehicle fuel transport or distributor's license knowing the same to be fictitious or to have been suspended, canceled, revoked, or altered;

(2) To lend to, or knowingly permit the use of, by one not entitled thereto, any motor vehicle fuel transport or distributor's license issued to the person lending it or permitting it to be used;

(3) To display or to represent as one's own any motor vehicle fuel transport or distributor's license not issued to the person displaying the same;

(4) To use a false or fictitious name or give a false or fictitious address in any application or form required under the provisions of this chapter, or otherwise commit a fraud in any application, record, or report;

(5) To refuse to permit the director, or any agent appointed by him in writing, to examine his books, records, papers, storage tanks, or other equipment pertaining to the use or sale and delivery of motor vehicle fuels within the state;

(6) To receive, purchase or otherwise acquire motor vehicle fuel free of the tax for use in the operation of aircraft engines and thereafter use or permit such fuel to be used for other purposes, or to sell or otherwise distribute such fuel for purposes other than use in aircraft engines.

Except as otherwise provided, any person violating any of the provisions of this chapter shall be guilty of a gross misdemeanor and shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred dollars nor more than one thousand dollars and costs of prosecution, or imprisonment for not more than one year, or both.

**82.36.410 Revenue to motor vehicle fund.** All moneys collected by the director shall be transmitted forthwith to the state treasurer, together with a statement showing whence the moneys were derived, and shall be by him credited to the motor vehicle fund. A duplicate of such statement shall be sent to the state auditor.

**82.36.420 Disposition of fees, fines, penalties.** Fifty percent of all fines and forfeitures imposed in any criminal proceeding by any court of this state for violations of the penal provisions of this chapter shall be paid to the current expense fund of the county wherein collected and the remaining fifty percent shall be paid into the motor vehicle fund of the state. All fees and penalties collected by the director under the penalty provisions of this chapter shall be paid into the motor vehicle fund.

**82.36.430 Enforcement.** The director is charged with the enforcement of the provisions of this chapter. State patrolmen shall aid the director in the enforcement of this chapter and, for this

purpose, are declared to be peace officers, and given police power and authority throughout the state to arrest on view, without writ, rule, order, or process, any person known to have violated any of the provisions of this chapter.

**82.36.440 State preempts tax field.** The tax herein levied is in lieu of any excise, privilege, or occupational tax upon the business of manufacturing, selling, or distributing motor vehicle fuel, and no city, town, county, township or other subdivision or municipal corporation of the state shall levy or collect any excise tax upon or measured by the sale, receipt, distribution, or use of motor vehicle fuel.

## Chapter 82.40

### USE FUEL TAX

**82.40.010 Definitions.** For the purposes of this chapter:

(1) "Motor vehicle" means every vehicle which is in itself a self-propelled unit, equipped with solid rubber, hollow-cushion rubber or pneumatic rubber tires and capable of being moved or operated upon a public highway, except motor vehicles used as motive power for or in conjunction with farm implements and machines or implements of husbandry.

(2) "Highway" means every way or place open to the use of the public, as a matter of right, for purposes of vehicular travel.

(3) "Fuel" means any combustible gas, liquid, or material of a kind used in an internal combustion engine for the generation of power to propel a motor vehicle except motor vehicle fuel as defined in chapter 82.36.

(4) "Internal combustion engine" means any engine operated by internal expansion.

(5) "Use" as a verb, means to receive into any receptacle on a motor vehicle, fuel consumed in propelling such motor vehicle on the highways within the state; except that if such fuel is received into such receptacle outside the taxing jurisdiction of this state, "use" as a verb, means to consume in propelling such motor vehicle on the highways within this state; "use" as a noun, means the act of using.

(6) "User" means any person who uses fuel.

(7) "Director" means the director of licenses.

(8) "Bond" means (a) a corporate surety bond duly executed by any person subject to the tax as principal, payable to the state and conditioned for faithful performance of all requirements of this chapter, including the payment of all taxes, penalties, interest, and other obligations arising out of this chapter; or (b) a deposit with the state treasurer by the person subject to the tax, under such

reasonable terms and conditions as the director may prescribe, of a like amount of lawful money of the United States or bonds or other obligations of the United States, the state of Washington or any county of said state, of an actual market value not less than the amount so fixed by said director.

**82.40.020 Tax imposed—Rate.** In addition to other taxes now provided by law, there is hereby imposed and levied an excise tax at the rate of six and one-half cents per gallon on the use of fuel by any user thereof.

*Note: See also section 3, chapter 7, Laws of 1961 extraordinary session.*

**82.40.030 User's report to be filed.** Each user shall on or before the twentieth day of each month, file with the director a report showing the amount of fuel used during the immediately preceding calendar month and such other information as the director may require for the purposes of this chapter. Such reports shall be signed by the user or his authorized agent on forms furnished by the director. Each report shall be accompanied by a remittance payable to the state treasurer for the amount of tax due and payable hereunder.

**82.40.040 Tax payable monthly.** The excise tax imposed hereunder with respect to the use of fuel during any calendar month shall be due and payable on or before the twentieth day of the immediately succeeding calendar month; however, with respect to delivery into the fuel supply tank of a noncommercial passenger vehicle by a person licensed to sell or otherwise distribute fuel in this state, the tax shall be paid to the person making such delivery who shall report and remit the tax collected as provided for users.

**82.40.045 Exemptions, rules and regulations—Users operating noncommercial passenger vehicles.** The director may exempt users operating noncommercial passenger vehicles, for which fuel is exclusively acquired tax inclusive, from the provisions of RCW 82.40.030 and 82.40.050, but the director shall have authority to promulgate such rules and regulations as may be deemed necessary to insure compliance with this chapter.

**82.40.046 Exemptions—State, etc., owned highway construction vehicles.** There is exempted from the tax imposed by this chapter, the use of fuel for street and highway construction and maintenance purposes, in motor vehicles owned and operated by the state of Washington, or any county or municipality.

**82.40.047 Exemption for urban passenger transportation systems. (Expires June 30, 1961.)** Notwithstanding any provisions of law to the contrary, every urban passenger transportation system shall be exempt from the provisions of chapter 82.40 requiring the payment of use fuel taxes.

For the purposes of this section "urban passenger transportation system" means every transportation system, publicly or privately owned, having as its principal source of revenue the income from transporting persons for compensation by means of motor vehicles and/or trackless trolleys, each having a seating capacity for over twenty persons, over prescribed route in such a manner that the routes of such motor vehicles and/or trackless trolleys, either alone or in conjunction with routes of other such motor vehicles and/or trackless trolleys subject to routing by the same transportation system, shall not extend for a distance exceeding five road miles beyond the corporate limits of the city in which the original starting points of such motor vehicles are located: *Provided*, That no refunds authorized by this section shall be granted to any urban transportation system which hereafter operates motor vehicles a distance exceeding five road miles beyond the corporate limits of the city in which the original starting point of such motor vehicles are located: *Provided further*, That this section shall expire June 30, 1961.

Note: See also section 2, chapter 117, Laws of 1961.

**82.40.050 Fuel tax permit—Display of emblem.** It shall be unlawful for any person to use fuel within this state unless a use fuel tax permit has been issued to him as provided herein and shall not have been revoked. Applications for such permits must be made to the director upon forms prescribed by him and shall set forth such information as he may require. On receipt of an application, the director shall issue to the applicant a use fuel tax permit authorizing such applicant to use fuel within this state. Such permit shall be valid only for the person in whose name it is issued and shall be valid until revoked or canceled.

An emblem shall be displayed as prescribed by the director in a conspicuous place on each motor vehicle in connection with which fuel is used. Each such emblem shall be issued without charge by the director upon application by a user holding an unrevoked use fuel tax permit, shall show the number of such permit and shall identify the motor vehicle with respect to which it is issued.

**82.40.060 Revocation of permit—Notice—Reissuance—Cancellation on cessation of use.** The director may revoke the permit of any person who fails to comply with the provisions of this chapter or any rule or regulation adopted hereunder. Before revoking any such permit the director shall serve written notice on the holder ordering him to appear before the director at a time not less than ten days after such service and show cause why the permit should not be revoked. The notice shall be served in the manner prescribed by RCW 82.40.170. A new permit shall not be issued to a person whose permit has been revoked, unless it appears to the satisfaction

of the director that such person will comply with the provisions of this chapter and the rules and regulations adopted hereunder.

In the event any person to whom a permit has been issued ceases using fuel within this state, such person shall immediately request in writing that the director cancel his permit. On receipt of such request the director shall cancel the permit. In the event any person ceases using fuel within this state in connection with a motor vehicle with respect to which an emblem has been issued but continues using fuel within this state in connection with another motor vehicle, such person shall immediately notify the director.

Any person whose permit has been revoked or canceled shall return to the director each emblem issued with respect to the motor vehicle in connection with which such person has ceased using fuel within this state.

**82.40.070 Date of mailing deemed date of receipt.** When any application, report, notice, or payment required to be made to any officer, agent, or employee of the state under the provisions of this chapter has been deposited in the United States mail addressed to such officer, agent, or employee, it shall be deemed to have been received by him on the date such application, report, notice, or payment was deposited in the United States mail. It shall be presumed until the contrary is established that the date shown by the post office cancellation mark on the envelope containing the application, report, notice, or payment is the date it was deposited in the United States mail.

**82.40.080 Penalty for nonpayment.** Any person failing to pay any tax, except taxes assessed under the provisions of RCW 82.40.170 and 82.40.180, within the time prescribed by this chapter shall pay in addition to such tax a penalty of ten percent of the amount thereof, plus interest on the amount of such tax at the rate of one-half of one percent per month, or fraction thereof, from the date such tax became due and payable until the date of payment.

**82.40.090 Permit required before registration of vehicle.** Before registering any motor vehicle under the provisions of Title 46, the director shall ascertain from the applicant for such registration whether the motor vehicle sought to be registered is propelled by a fuel the use of which is subject to the tax hereby imposed. If it is ascertained that any motor vehicle is so propelled, the director shall not complete such registration until the applicant therefor has established to the satisfaction of the director that he is the holder of a valid use fuel tax permit issued to him pursuant to this chapter.

**82.40.100 Lien of tax on vehicle.** The tax, including any penalty and interest hereby imposed, shall constitute a lien upon any motor vehicle in connection with which the taxable use is made, attaching



at the time of such use. Such lien shall not be removed until such tax has been paid or the motor vehicle subject to such lien has been sold in payment of the tax, and shall be paramount to all private liens or encumbrances upon such motor vehicle and to the rights of any conditional vendor or any other holder of the legal title to such motor vehicle.

**82.40.110 Lien to be removed before vehicle can be transferred.**

In the event the ownership of a motor vehicle subject to the lien is transferred, whether by operation of law or otherwise, no registration card or certificate of title with respect to such motor vehicle shall be issued by the director to the transferee or person otherwise entitled thereto until after the director has determined that such lien has been removed.

**82.40.115 Lien of tax on other property.** If any dealer liable for the remittance of tax imposed by this chapter fails to pay the same, the amount thereof, including any interest, penalty, or addition to such tax, together with any costs that may accrue in addition thereto, shall be a lien in favor of the state upon all franchises, property, and rights to property, whether real or personal, then belonging to or thereafter acquired by such person, located or situated in the county wherein such lien arises, whether such property is employed by such person in the prosecution of business or is in the hands of a trustee, or receiver, or assignee for the benefit of creditors, from the date the taxes were due and payable, until the amount of the lien is paid or the property sold in payment thereof.

The lien shall have priority over any lien or encumbrance whatsoever, except the lien of other state taxes having priority by law, and except that such lien shall not be valid as against any bona fide mortgagee, pledgee, judgment creditor, or purchaser whose rights have attached prior to the time the director has filed and recorded notice of such lien in the office of the county auditor of the county in which the principal place of business of the taxpayer is located.

**82.40.120 Notice of delinquency to user's debtors.** In the event any user is delinquent in the payment of any obligation imposed hereunder, the director may give notice of the amount of such delinquency by registered mail to all persons having in their possession or under their control any credits or other personal property belonging to such user, or owing any debts to such user, at the time of the receipt by them of such notice, and thereafter any person so notified shall neither transfer nor make other disposition of such credits, personal property, or debts until the director consents to a transfer or other disposition or until twenty days have elapsed from and after the receipt of the notice. All persons so notified must, within five days after receipt of the notice, advise the director of

any and all such credits, personal property, or debts in their possession, under their control or owing by them, as the case may be.

**82.40.130 Bond to secure payments and compliance.** The director may require any person subject to the excise tax imposed hereunder to provide a bond as defined in RCW 82.40.010, to secure his compliance with this chapter, and the payment of any and all taxes, penalties and interest due and to become due hereunder.

The total amount of the bond or bonds required of any person subject to the tax shall be fixed by the director in an amount not less than twice the estimated amount of the monthly tax, determined in such manner as the director shall deem proper, and may be increased or reduced by the director at any time subject to the limitations herein prescribed: *Provided, however,* That the total amount of such bond or bonds shall not exceed fifty thousand dollars.

Every bond filed with and approved by the director shall, without the necessity of periodic renewal, remain in force and effect until such time as the use fuel tax permit of the principal is revoked for cause or otherwise canceled. The surety on a bond, as provided herein, shall be released and discharged from all liability to the state accruing on such bond after the expiration of thirty days from the date upon which such surety shall have lodged with the director a written request to be released and discharged, but this provision shall not operate to relieve, release or discharge the surety from any liability already accrued or which shall accrue (due and to become due hereunder) before the expiration of the thirty day period. The director shall promptly, upon receiving any such request, notify the principal who furnished the bond; and unless the principal shall, on or before the expiration of the thirty day period, file a new bond, the director shall forthwith cancel the principal's use fuel tax permit.

**82.40.140 Delinquency—Seizure and sale of vehicle.** Whenever any user is delinquent in the payment of any obligation imposed hereunder, and such delinquency continues after notice and demand for payment by the director, the director shall proceed to collect the amount due from the user in the following manner: The director shall seize any motor vehicle subject to the lien of said excise tax, penalty, and interest and thereafter sell it at public auction to pay said obligation and any and all costs that may have been incurred on account of the seizure and sale. Notice of such intended sale and the time and place thereof shall be given to such delinquent user and to all persons appearing of record to have an interest in such motor vehicle. The notice shall be given in writing at least ten days before the date set for the sale by enclosing it in an envelope addressed to such user at his address as the same appears in the records of the director and, in the case of any person appearing of record to have

an interest in such motor vehicle, addressed to such person at his last known residence or place of business, and depositing such envelope in the United States mail, postage prepaid. In addition, the notice shall be published for at least ten days before the date set for the sale in a newspaper of general circulation published in the county in which the motor vehicle seized is to be sold. If there is no newspaper of general circulation in such county, the notice shall be posted in three public places in the county for a period of ten days. The notice shall contain a description of the motor vehicle to be sold, together with a statement of the amount due hereunder, the name of the user and the further statement that unless such amount is paid on or before the time fixed in the notice the motor vehicle will be sold in accordance with law.

The director shall then proceed to sell the motor vehicle in accordance with the law and the notice, and shall deliver to the purchaser a bill of sale which shall vest title in the purchaser. If upon any such sale the moneys received exceed the amount due to the state hereunder from the delinquent user, the excess shall be returned to such user and his receipt obtained therefor. If any person having an interest in or lien upon the motor vehicle has filed with the director prior to such sale notice of such interest or lien, the director shall withhold payment of any such excess to such user pending a determination of the rights of the respective parties thereto by a court of competent jurisdiction. If for any reason the receipt of such user shall not be available, the director shall deposit such excess with the state treasurer as trustee for such user, his heirs, successors, or assigns: *Provided*, That prior to making any seizure of property as herein provided for, the director may first serve upon the user's bondsman a notice of the delinquency, with a demand for the payment of the amount due.

**82.40.150 Delinquency—Collection by civil action.** Whenever any user is delinquent in the payment of any obligation hereunder, the director may transmit notice of such delinquency to the attorney general who shall at once proceed to collect by appropriate legal action the amount due the state from such user. In any suit brought to enforce the rights of the state hereunder, a certificate by the director showing the delinquency shall be prima facie evidence of the amount of the obligation, of the delinquency thereof and of compliance by the director with all provisions of this chapter relating to such obligation.

**82.40.160 Remedies cumulative.** The foregoing remedies of the state shall be cumulative and no action taken by the director shall be construed to be an election on the part of the state or any of its officers to pursue any remedy hereunder to the exclusion of any other remedy for which provision is made in this chapter.

**82.40.170 Deficiency assessment—Interest—Penalties.** If the director is not satisfied with the report filed or amount of tax paid to the state by any user, he may make an additional assessment of tax due from such user based upon any information available to him. Every such additional assessment shall bear interest at the rate of one-half of one percent per month, or a fraction thereof, from the twentieth day after the close of the month or months, for which the additional assessment is imposed until paid. If any part of the deficiency for which the additional assessment is imposed is found to have been occasioned by negligence or intentional disregard of this chapter or rules and regulations adopted hereunder, a penalty of ten percent of the amount of the additional assessment may be added thereto. If any part of the deficiency for which the additional assessment is imposed is found to have been occasioned by fraud or an intent to evade this chapter or rules and regulations adopted hereunder, a penalty of twenty-five percent of the amount of the additional assessment shall be added thereto in addition to the ten percent penalty above provided for. The director shall give to the user written notice of such additional assessment. Such notice may be served personally or by mail; if by mail, service shall be made by depositing such notice in the United States mail, postage prepaid addressed to the user at his address as the same appears in the records of the director.

**82.40.180 Failure to report—Default assessment.** If any user neglects or refuses to make a report as required by this chapter, the director shall make an estimate, based upon the best information available for the month or months with respect to which such user failed to make a report, of the amount of fuel used by such user and, upon the basis of such estimate, compute and assess the tax due from such user. Every such assessment shall bear interest at the rate of one-half of one percent per month, or fraction thereof, from the twentieth day after the close of the month or months, for which such assessment is imposed until paid. There shall be added to every such assessment a penalty of twenty-five percent of the amount thereof. If the neglect or refusal to make a report as required by this chapter is found to have been occasioned by fraud or an intent to evade this chapter or rules and regulations adopted hereunder, a penalty of twenty-five percent of the amount of such assessment shall be added thereto in addition to the twenty-five percent penalty above provided for. The director shall give to such user written notice of such assessment, the notice to be served in the manner prescribed in RCW 82.40.170.

**82.40.190 Jeopardy determination of tax—Petition for reassessment—Security.** If the director believes that the collection of any amount of excise tax imposed hereunder will be jeopardized by

delay, he shall thereupon make a determination of the amount of excise tax due, noting that fact upon such determination and the amount of such excise tax shall be immediately due and payable. If the amount of the excise tax, interest, and penalty specified in the jeopardy determination is not paid or a petition for reassessment is not filed within ten days after the service upon the user of notice of the determination, such determination becomes final, and the delinquency penalty and interest provided in RCW 82.40.170 and 82.40.180 shall attach to the amount of excise tax specified therein.

The petition for reassessment must be filed with the director within ten days after the service upon the user of notice of the determination and the user must also within such ten day period deposit with the director such security as he may deem necessary to insure compliance with the provisions of this chapter. Such security may be sold by the director in the manner provided in this chapter.

**82.40.200 Reassessment of deficiency and default assessments.** Any user against whom an assessment is made under the provisions of RCW 82.40.170 or 82.40.180 may petition for a reassessment thereof within fifteen days after service upon the user of notice thereof. If such petition is not filed within such fifteen day period, the amount of the assessment becomes final at the expiration thereof.

If a petition for reassessment is filed within the fifteen day period the director shall reconsider the assessment and, if the user has so requested in his petition shall grant such user an oral hearing and give the user ten days' notice of the time and place thereof. The director may continue the hearing from time to time. The decision of the director upon a petition for reassessment shall become final thirty days after service upon the user of notice thereof.

Every assessment made by the director shall become due and payable at the time it becomes final and if not paid to the director when due and payable there shall be added thereto a penalty of ten percent of the amount of the tax.

Any notice required by this section shall be served in the manner prescribed by RCW 82.40.170.

**82.40.210 Notice of additional tax.** Except in the case of a fraudulent report or neglect or refusal to make a report, every notice of additional tax proposed to be assessed hereunder shall be served on the user within three years after the claimed erroneous report is filed.

**82.40.220 Refund or credit for overpayment—Interest.** If the director determines any amount of tax, penalty, or interest has been paid more than once or has been erroneously or illegally collected, he shall credit such amount against any amounts then due from the

user under this chapter and shall refund any balance to the user, his successor, administrator, or executor, but no such credit or refund shall be allowed unless a claim therefor is filed with the director within three years from the date of overpayment or, with respect to an assessment made under the provisions of RCW 82.40.170 or 82.40.180, within six months after such assessment becomes final, whichever period expires later. Every such claim must be in writing and state the specific grounds upon which it is founded.

Failure to file such claim within the time prescribed in this section shall constitute waiver of any and all demands against this state on account of overpayments hereunder. Within fifteen days of allowing or disallowing any such claim in whole or in part, the director shall serve notice of such action on the claimant, such service to be made in the manner prescribed by RCW 82.40.170.

Interest shall be computed, allowed, and paid upon any overpayment of tax, penalty, or interest, unless such overpayment was made intentionally or by reason of negligence, at the rate of one-half of one percent per month, or fraction thereof, from the date of overpayment as follows:

(1) In the case of a refund, to a date preceding the date of the refund warrant by not more than thirty days, such date to be determined by the director.

(2) In the case of a credit, to the same date that interest is computed on the tax against which the credit is applied.

**82.40.230 Suits for refunds.** No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been illegally collected unless a claim for refund or credit has been duly filed as provided in RCW 82.40.220.

Within ninety days after service of notice of the director's action upon such a claim, the claimant may bring an action against the state treasurer on the grounds set forth in the claim in the superior court of Thurston county for recovery of the whole or any part of the amount with respect to which such claim has been disallowed.

If the director fails to serve notice of action on any such claim within six months after the claim is filed, the claimant may, prior to service of notice of the director's action on such claim, consider the claim disallowed and bring action against the state treasurer on the grounds set forth in such claim for the recovery of the whole or any part of the amount claimed.

Failure to bring an action within the time specified herein shall constitute a waiver of any and all demands against this state on account of any alleged overpayments hereunder.

If in any such action judgment is rendered for the plaintiff, the amount of the judgment shall first be credited on any tax due from the plaintiff, the balance of the judgment shall be refunded

to the plaintiff. In any such judgment, interest shall be allowed at the rate of six percent per year on the amount found to have been illegally collected from the date of payment of such amount to the date of allowance of credit on account of such judgment or to a date preceding the date of the refund warrant by not more than thirty days, such date to be determined by the director.

In no case shall any judgment be rendered in favor of the plaintiff in any action brought against the state treasurer to recover any tax paid hereunder when such action is brought by or in the name of an assignee of the user paying such tax.

**82.40.240 License to sell or distribute fuel.** It shall be unlawful for any person to sell or otherwise distribute fuel in this state unless such person is the holder of an unrevoked license issued to him pursuant to this chapter. Application for such a license must be made to the director upon forms furnished by him. No charge shall be made for such a license. The license shall be valid only for the person in whose name it is issued and shall be valid until revoked. The director may revoke such a license issued to any person who fails to comply with the provisions of this chapter or any rule or regulation adopted hereunder, provided the procedure prescribed by RCW 82.40.060 is followed.

**82.40.250 Records to be kept by users and sellers—Liability of persons delivering into noncommercial vehicles—Examination—Enforcement—Rules and regulations.** Every user and every person selling, distributing, storing, transporting, or otherwise handling fuel, shall keep in this state records, in such form as the director may require.

Every person required to remit the tax on fuel delivered into noncommercial passenger vehicles shall be subject to the same penalties imposed upon users. The director shall pursue against such persons the same procedure and remedies for audit, adjustment, collection, and enforcement of this chapter as is provided with respect to users.

The director may examine during normal business hours the books, papers, records, and equipment of any user or of any person selling, distributing, storing, transporting, or otherwise handling fuel and investigate the character of the disposition which any such user or such other person makes of fuel in order to determine whether all taxes due hereunder are being properly reported and paid.

The director is charged with the enforcement of the provisions of this chapter and may prescribe, adopt, and enforce rules and regulations relating to the administration and enforcement hereof. State patrolmen shall aid the director in the enforcement of this chapter, and, for this purpose, are declared to be peace officers, and

given police power and authority throughout the state to arrest on sight any person known to have committed a violation of the provisions of this chapter.

**82.40.260 Secrecy enjoined—Exception.** It shall be unlawful for the director, or any person having an administrative duty under this chapter, to divulge or to make known in any manner whatever, the business affairs, operations, or information obtained by an investigation of records and equipment of any user or other person visited or examined in the discharge of official duty, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any report, or to permit any report or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law: *Provided*, That the director may, upon request from the officials to whom are entrusted the enforcement of the use fuel tax law of any other state or any political subdivision, the District of Columbia, the United States, its territories and possessions, the provinces or the Dominion of Canada, forward to such officials any information which he may have relative to the receipt, storage, delivery, sale, use, or other disposition of use fuel by any use fuel seller or use fuel user, provided such other state or states furnish like information to this state.

**82.40.270 Emblem must be displayed before vehicle can be fueled—Storage delivery evidence of intended use.** It shall be unlawful for any person to deliver fuel, which is to be consumed in propelling a motor vehicle in this state, into or place such fuel into, or cause such fuel to be delivered into or placed into, any receptacle on such motor vehicle from which receptacle such fuel can be supplied to propel such motor vehicle, unless an emblem is displayed on such motor vehicle as provided in RCW 82.40.050. Delivery of fuel into storage facilities having dispensing equipment designed to fuel motor vehicles shall be prima facie evidence that the intended use of such fuel is for motor vehicles.

**82.40.280 Penalties.** In addition to any other penalties provided for herein, any person who refuses or neglects to make any report required by the provisions of this chapter, who knowingly makes or aids or assists any other person in making, a false statement in any such report or in connection with any claim for refund, or who knowingly collects, or attempts to collect or causes to be repaid to himself or to any other person, any refund of any amount paid to the state hereunder without being entitled to the same, or who uses fuel within this state without being the holder of a valid use fuel tax permit, or who otherwise violates any of the provisions of this chapter, shall upon conviction thereof, be punished by a fine of not



more than one thousand dollars or by imprisonment in the county jail for not more than six months, or by both such fine and imprisonment.

**82.40.290 Revenue to motor vehicle fund.** All moneys collected by the director shall be transmitted forthwith to the state treasurer, together with a statement showing whence the moneys were derived, and shall be by him credited to the motor vehicle fund. A duplicate of such statement shall be sent to the state auditor.

Note: See also section 4, chapter 7, Laws of 1961 extraordinary session.

**82.40.900 Short title.** This chapter shall be known and may be cited as the "Use Fuel Tax Act of 1941."

## Chapter 82.44

### MOTOR VEHICLE EXCISE

**82.44.010 Definitions.** For the purposes of this chapter, unless context otherwise requires:

"Motor vehicle" means all motor vehicles, trailers and semi-trailers used, or of the type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads and facilities for human habitation; but shall not include (1) vehicles carrying exempt licenses, (2) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets, or highways, (3) motor vehicles or their trailers used entirely upon private property, or (4) motor vehicles owned by nonresident military personnel of the armed forces of the United States or Canada, stationed in the state of Washington provided such personnel were also nonresident at the time of their entry into military service; or (5) house trailers as defined in RCW 82.50.010.

"Commission" or "tax commission" means the tax commission of the state.

**82.44.020 Basic tax imposed.** An excise tax is imposed for the privilege of using in the state any motor vehicle, except those operated under dealer's licenses. The annual amount of such excise shall be two percent of the fair market value of such vehicle: *Provided*, That in no case shall the tax be less than one dollar: *Provided further*, That during the period of changeover to the staggered system of registration of those motor vehicles as defined in RCW 46.16.400 the excise tax may be computed and imposed for periods of less than one year sufficient to make the collection thereof coincide with the collection of license fees on such vehicles.

**82.44.030 Tax on motor vehicle dealers.** Every dealer in motor vehicles, for the privilege of using any motor vehicle eligible to be used under a set of dealer's license plates, shall pay an excise tax of two dollars, and such tax shall be collected upon the issuance of each original set of dealer's license plates, and also a similar tax shall be collected upon the issuance of each set of dealer's duplicate license plates, which taxes shall be in addition to any tax otherwise payable under this chapter.

**82.44.040 Schedule to be prepared—Basis of tax.** The commission and association of county assessors of the state shall prepare and, on or before December 1st of each year, furnish to the county auditor of each county in the state a schedule for use in the collection of the excise tax imposed by this chapter. Such schedule shall be based upon such information as may be available to them pertaining to the fair market value of motor vehicles. Such vehicles shall be classified therein into a convenient number of classes on the basis of make, type, year of manufacture, or any other reasonable basis, and to the value of vehicles within the classes as thus determined shall be applied the rate of tax prescribed in RCW 82.44.020. In determining fair market value, the commission and county assessors may use any guidebook, report, or compendium of recognized standing in the automotive industry. The schedule shall show, so far as possible, the amount of excise tax for vehicles within each class and shall sufficiently describe the various motor vehicles included within each classification to enable the county auditor to ascertain readily the amount of tax applicable to any particular motor vehicle.

**82.44.050 Independent appraisal of unlisted vehicles.** Whenever a person applies to the county auditor for a license for a motor vehicle which does not appear upon the schedule, the applicant shall apply to the county assessor of his county for computation of the amount of excise tax due. Upon any such application the assessor shall appraise the vehicle at its fair market value from such automotive guidebooks or listings or other information as he may have available and ascertain the amount of excise tax by applying to such appraisal the rate of one and one-half percent and thereupon the applicant shall be given a certificate showing the excise tax payable under this chapter.

**82.44.060 Payment of tax — Abatement for fractional year — Transfer of ownership.** The excise tax hereby imposed shall be due and payable to the county auditor at the time of registration of a motor vehicle. Whenever an application is made to the auditor for a license for a motor vehicle he shall collect, in addition to the amount of the license fee, the amount of the excise tax imposed by this chapter, and no dealer's license or license plates, and no license or

license plates for a motor vehicle shall be issued unless such tax is paid in full. The excise tax hereby imposed shall be collected for each calendar year: *Provided*, That upon motor vehicles licensed for the first time in this state after March 31st the excise tax for such year shall be reduced by one-fourth thereof, upon vehicles licensed for the first time in this state after June 30th the excise tax shall be reduced by one-half thereof and upon vehicles licensed for the first time in this state after September 30th the excise tax shall be reduced by three-fourths thereof: *Provided further*, That the tax shall in no case be less than one dollar.

No additional tax shall be imposed under this chapter upon any vehicle upon the transfer of ownership thereof if the tax imposed with respect to such vehicle has already been paid for the year or fraction of a year in which transfer of ownership occurs.

**82.44.070 Tax collectible by public service commission in certain cases.** Whenever any person shall apply to the public service commission for a permit or identification plates to operate a motor vehicle in interstate commerce, in any year, under the provisions of Title 81, and it appears to the public service commission that the vehicle will be operated in the state less than fifty percent of the total mileage it will be operated in such year, said person shall pay to the public service commission, together with the fee for such permit or plates, a partial payment of fifty percent of the full excise fee payable for that year on the vehicle under the provisions of this chapter, except in the following cases:

(1) If the excise fee for such vehicle, whether owned, leased or rented, for such year has theretofore been paid and such person furnishes to the public service commission a receipt, or other satisfactory proof, evidencing such payment, which receipt, or other evidence, after any necessary verification, shall be returned to him upon request; or

(2) If the application is for a permit or plates for a vehicle, licensed in another state, which will simply permit an occasional irregular trip or trips from another state into this state.

In either of the two above enumerated cases the public service commission, in accounting to the state treasurer, shall note the reason for noncollection of the excise.

In any case where a person has paid the excise fee for any vehicle for any year to the public service commission and later applies to a county auditor for a motor vehicle license for such year, such auditor shall issue the license without collecting the excise fee but only after verifying such payment from the excise fee receipt, or from a signed statement, issued by the public service commission, and in accounting to the state treasurer for such noncollection the

auditor shall note the number of the receipt or the number of the identification plates issued by the public service commission.

The public service commission shall account for and pay over to the state treasurer, at the latest within thirty days after it has received payment, the excise fees it has collected under this chapter, and the state treasurer shall credit the same to the motor vehicle excise fund.

It is the intent of this chapter that not more than one excise fee imposed under RCW 82.44.020 shall be collected for any vehicle for any year.

For the purposes of this section, the several provisions of this chapter applying to the county auditor shall apply to the public service commission and those applying to the county assessor shall apply to the tax commission.

**82.44.080 Tax additional.** The taxes imposed by this chapter are in addition to all other licenses and taxes otherwise imposed.

**82.44.090 Penalty for issuing plates without collecting tax.** It shall be unlawful for the county auditor or any other person to issue a dealer's license or dealer's license plates or a license or identification plates with respect to any motor vehicle without collecting, with the required license fee, the amount of the excise tax due thereon under the provisions of this chapter. Any violation of this section shall constitute a gross misdemeanor.

**82.44.100 Tax receipt.** The county auditor shall give to each person paying the excise tax a receipt therefor which shall sufficiently designate and identify the vehicle with respect to which the tax is paid. Such receipt may be incorporated in the receipt given for the motor vehicle license fee or dealer's license fee paid.

**82.44.110 Disposition of revenue—Motor vehicle excise fund created.** The county auditor shall regularly, when remitting license fee receipts, pay over and account to the director of licenses for the excise taxes collected under the provisions of this chapter. The director shall forthwith transmit the excise taxes to the state treasurer, ninety-eight percent of which excise tax revenue shall upon receipt thereof be credited by the state treasurer to a fund which is hereby created to be known as the motor vehicle excise fund, and two percent of which excise tax revenue shall be credited by the state treasurer to the motor vehicle fund to defray administrative and other expenses incurred by the state department of licenses in the collection of the excise tax.

**82.44.120 Refunds — Claims — Time limitation.** Whenever any person has paid a motor vehicle license fee, and together therewith has paid an excise tax imposed under the provisions of this chapter, and the director of licenses determines that the payor is entitled

to a refund of the entire amount of the license fee as provided by law, then he shall also be entitled to a refund of the entire excise tax collected under the provisions of this chapter. In case the director of licenses determines that any person is entitled to a refund of only a part of the license fee so paid, the payor shall be entitled to a refund of the difference, if any, between the excise tax collected and that which should have been collected and the state treasurer shall determine the amount of such refund by reference to the applicable excise tax schedule prepared by the tax commission and the association of county assessors.

In case no claim is to be made for the refund of the license fee or any part thereof but claim is made by any person that he has paid an erroneously excessive amount of excise tax, the tax commission shall determine in the manner generally provided in this chapter the amount of such excess, if any, that has been paid and shall certify to the state treasurer that such person is entitled to a refund in such amount.

No refund of excise tax shall be allowed under the first paragraph of this section unless application for a refund of license fee is filed with the director of licenses within the period provided by law, and no such refund shall be allowed under the second paragraph of this section unless filed with the tax commission within ninety days after such claimed excessive excise tax was paid.

Any person authorized by the public service commission to operate a motor vehicle for the conveyance of freight or passengers for hire as a common carrier or as a contract carrier, and so operating such vehicle partly within and partly outside of this state during any calendar year, shall be entitled to a refund of that portion of the full excise tax for such vehicle for such year that the mileage actually operated by such vehicle outside the state bears to the total mileage so operated both within and outside of the state: *Provided*, If only one-half of the full excise fee was paid, the unpaid one-half shall be deducted from the amount of refund so determined: *Provided further*, If only a one-half fee was paid, and the vehicle was operated in this state more than fifty percent of the total miles operated, a balance of the tax is due equal to an amount which is the same percentage of the full excise fee as is the percentage of mileage the vehicle was operated in this state minus the one-half fee previously paid, and any balance due, is payable on or before the first day of June of the year in which the amount of the excise fee due the state has been determined, and until any such balance has been paid no identification plate or permit shall be thereafter issued for such vehicle or any other vehicle owned by the same person. Any claim for such refund must be filed with the tax commission at Olympia not later than within the first three months of the calendar year following the year for which refund is claimed

and the applicant must therewith furnish to the commission his affidavit, verified by oath, of the mileage so operated by such vehicle during the preceding year, within the state, outside of the state, and the total of all mileage so operated: *Provided*, A claim for refund may be filed after the three month period has expired, but in such case a penalty of ten percent of any refund otherwise allowable shall be charged and withheld for each month or portion thereof subsequent to the three month period.

If the commission approves the claim it shall notify the state treasurer to that effect, and the treasurer shall make such approved refunds and the other refunds herein provided for from the motor vehicle excise fund and shall mail or deliver the same to the person entitled thereto.

Any person making any false statement, in the affidavit herein mentioned, under which he obtains any amount of refund to which he is not entitled under the provisions of this section, shall be guilty of a gross misdemeanor.

**82.44.130 Ad valorem taxation barred.** No motor vehicle shall be listed and assessed for ad valorem taxation so long as this chapter remains in effect.

**82.44.140 Director of licenses may act.** Any duties required by this chapter to be performed by the county auditor may be performed by any other person designated by the director of licenses and authorized by him to receive motor vehicle license fees and issue receipt therefor.

**82.44.150 Distribution of motor vehicle excise fund generally.** On the first day of the months of January, April, July, and October of each year, the state treasurer shall make the following apportionment and distribution of all moneys remaining in the motor vehicle excise fund: Five percent thereof shall be credited and transferred to the state general fund; seventeen percent thereof shall be paid to cities and towns in the proportions and for the purposes hereinafter set forth; and seventy-eight percent thereof shall be credited and transferred to the state school equalization fund.

The amount payable to cities and towns shall be apportioned among the several cities and towns within the state ratably, on the basis of the population as last determined by the board.

When so apportioned, the amount payable to each such city and town shall be transmitted to the city treasurer thereof, and shall be utilized by such city or town for the purposes of police and fire protection and the preservation of the public health therein, and not otherwise. In case it be adjudged that revenue derived from the excise tax imposed by this chapter cannot lawfully be apportioned or distributed to cities or towns, all moneys directed by this

section to be apportioned and distributed to cities and towns shall be credited and transferred to the state general fund.

**82.44.160 Distribution to university bureau of governmental research.** Before distributing moneys to the cities and towns from the motor vehicle excise fund, as provided in RCW 82.44.150, the state treasurer shall make an annual deduction therefrom of a sum equal to four cents per capita of the population of all cities or towns, determined as provided in said section, which sum shall be apportioned and transmitted to the University of Washington for use by its bureau of governmental research, and shall be used for studies and research in municipal government, publications, educational conferences, and attendance thereat, and in furnishing technical, consultative, and field services to cities and towns in problems relating to planning, public health, municipal sanitation, fire protection, law enforcement, postwar improvements, and public works, and in all matters relating to city and town government. The program shall be carried on and all expenditures shall be made in cooperation with the cities and towns of the state acting through the Association of Washington Cities by its executive committee which is hereby recognized as their official agency or instrumentality.

Any moneys remaining unexpended or uncontracted for by the bureau at the end of any calendar year shall be returned to the motor vehicle excise fund and be paid to cities and towns under the provisions of RCW 82.44.150.

Note: See also section 1, chapter 115, Laws of 1961.

**82.44.900 Severability—Construction.** If any provision of this chapter relating either to the apportionment or allocation of the revenue derived from the excise tax thereby imposed, or to any appropriation made by this chapter, be adjudged unconstitutional, such adjudication shall not be held to render unconstitutional or ineffectual the remaining portions of said chapter or any part thereof: *Provided, however,* That except as otherwise hereinabove provided by this section, if any section or part of a section of this chapter be adjudged unconstitutional, this entire chapter shall thereupon be and become inoperative and of no force or effect whatsoever.

## Chapter 82.48

### AIRCRAFT EXCISE

**82.48.010 Definitions.** For the purposes of this chapter, unless otherwise required by the context:

“Aircraft” means any weight-carrying device or structure for navigation of the air, designed to be supported by the air, but which is heavier than air and is mechanically driven;

“Director” means the director of aeronautics; and

“Person” includes a firm, partnership, or corporation.

**82.48.020 Excise tax imposed on aircraft.** An annual excise tax is hereby imposed for the privilege of using any aircraft in the state. The tax shall be collected for each calendar year by the auditor of the county in which the aircraft is based, and paid on and after the first day of December of the preceding year. No additional tax shall be imposed under this chapter upon any aircraft upon the transfer of ownership thereof, if the tax imposed by this chapter with respect to such aircraft has already been paid for the year in which transfer of ownership occurs.

**82.48.030 Amount of tax.** The amount of the tax imposed by this chapter for each year shall be one percent of the fair market value of the aircraft, as determined in the manner provided in this chapter: *Provided*, That upon aircraft registered for the first time under this chapter after March 31st and before July 1st of any year the excise tax for such year shall be reduced by one-fourth thereof; that upon aircraft so registered for the first time after June 30th and before October 1st of any year the excise tax shall be reduced by one-half thereof; and that upon aircraft so registered for the first time after September 30th of any year the excise tax shall be reduced by three-fourths thereof: *Provided further*, That the minimum amount payable shall be three dollars.

**82.48.040 Classification of aircraft for tax purposes—Schedule of tax applicable.** The tax commission and the association of county assessors and the director shall jointly prepare and shall, on or before November 1st of each year, furnish to each county auditor a schedule for use on and after the following December 1st in the collection of such excise tax, and all payments and collections of the tax shall be in accordance with such schedule. The schedule shall be based upon such information as may be available to them pertaining to the fair market value of aircraft. Aircraft shall be classified therein into a convenient number of classes on the basis of make, type, year of manufacture, or any other reasonable basis, and to the value of the aircraft within the classes as thus determined shall be applied the rate of tax. In determining such fair market value, the tax commission and association of county assessors and the director may use any guidebook, report or compendium of recognized standing in the aircraft industry. Such schedule shall show, so far as possible, the amount of excise tax for aircraft within each class and shall sufficiently describe the various aircraft included within each classification to enable the county auditor to ascertain readily the amount of tax applicable to any particular aircraft.



**82.48.050 Unclassified aircraft—Determining tax.** Whenever a person applies to the county auditor for payment of the excise tax upon an aircraft which does not appear upon the schedule provided for in RCW 82.48.040, the applicant shall be required to apply to the county assessor of his or its county for computation of the amount of excise tax due. Upon any such application the assessor shall appraise the aircraft at its fair market value from such aircraft guidebooks or listings or other information as he may have available and ascertain the amount of excise tax by applying to such appraisal the rate of one percent, and thereupon the applicant shall be given a statement showing the excise tax payable under this chapter.

**82.48.060 Is in addition to other taxes.** Except as provided in RCW 82.48.110, the tax imposed by this chapter is in addition to all other licenses and taxes otherwise imposed.

**82.48.070 Tax receipt.** The county auditor shall give to each person paying the excise tax a copy of a receipt therefor on a form approved by the director which shall designate and identify the aircraft taxed and contain such information as the director may require. A copy of such receipt shall be transmitted by the auditor to the director.

**82.48.080 Auditor pay tax to treasurer for credit of motor vehicle excise fund.** The county auditor shall regularly, when remitting motor vehicle license fee and excise tax receipts, pay to the state treasurer the excise taxes collected under this chapter, which shall be credited by the state treasurer to the motor vehicle excise fund.

**82.48.090 Refund of excessive tax payment.** In case a claim is made by any person that he has paid an erroneously excessive amount of excise tax under this chapter, he may apply to the tax commission for a refund of the claimed excessive amount. The commission shall review such application, and if it determines that an excess amount of tax has actually been paid by the taxpayer, such excess amount shall be refunded to the taxpayer by means of a voucher approved by the tax commission and by the issuance of a state warrant drawn upon and payable from such funds as the legislature may provide for that purpose. No refund shall be allowed, however, unless application for the refund is filed with the tax commission within ninety days after the claimed excessive excise tax was paid.

**82.48.100 Exempt aircraft.** This chapter shall not apply to: Aircraft owned by and used exclusively in the service of any government or any political subdivision thereof, including the government of the United States, any state, territory, or possession

of the United States, or the District of Columbia, which are not engaged in carrying persons or property for commercial purposes;

Aircraft registered under the laws of a foreign country;

Aircraft which are owned by a nonresident and registered in another state: *Provided*, That if any such aircraft shall remain in and/or be based in this state for a period of ninety consecutive days or longer it shall not be exempt under this section;

Aircraft engaged principally in commercial flying which constitutes interstate or foreign commerce; and aircraft owned by the manufacturer thereof while being operated for test or experimental purposes, or for the purpose of training crews for purchasers of the aircraft;

Aircraft being held for sale, exchange, delivery, test, or demonstration purposes solely as stock in trade of an aircraft dealer licensed under RCW Title 14.

**82.48.110 Aircraft not to be subject to ad valorem tax—Exceptions.** The first tax to be collected under this chapter shall be for the calendar year 1950. No aircraft with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation in the year of 1949 or any succeeding year, for taxes of the year 1950 or any succeeding year, so long as this chapter remains in effect, and any such assessment heretofore made in 1949 is hereby directed to be canceled: *Provided*, That any aircraft, whether or not subject to the provisions of this chapter, with respect to which the excise tax imposed by this chapter will not be paid or has not been paid for any year shall be listed and assessed for ad valorem taxation in that year, and the ad valorem tax liability resulting from such listing and assessment shall be collected in the same manner as though this chapter had not been passed: *Provided further*, That this chapter shall not be construed to affect any ad valorem tax based upon assessed valuations made in 1948 and/or any preceding year for taxes payable in 1949 or any preceding year, which ad valorem tax liability tax for any such years shall remain payable and collectible in the same manner as though this chapter had not been passed.

## Chapter 82.50

### HOUSE TRAILER EXCISE

**82.50.010 Definitions.** "House trailer" means all trailers of the type designed to be used upon the public streets and highways which are capable of being used as facilities for human habitation and which are ten feet or more in length and six feet or more in height from floor to ceiling, except as hereinafter specifically excluded.

“Commission” means the tax commission of the state.

“Director” means the director of licenses of the state.

**82.50.020 Tax imposed—Collection—Transfer of ownership.** An annual excise tax is imposed on the owner of any house trailer for the privilege of using such house trailer in this state. The tax shall be collected for each calendar year by the county auditor of the county in which the house trailer is located at the time payment is made and shall be due on and after January 1st or on the date the house trailer is first purchased or brought into this state, and paid on or before March 31st of each calendar year or thirty days after the house trailer is first purchased or brought into this state, whichever is later. No additional tax shall be imposed under this chapter upon any house trailer upon the transfer of ownership thereof, if the tax imposed by this chapter with respect to such house trailer has already been paid for the calendar year or fractional part thereof in which such transfer occurs.

**82.50.030 Rate—Minimum payable—Fractional amounts.** The rate and measure of tax imposed by this chapter for each year shall be one percent of the fair market value of the house trailer, as determined in the manner provided in this chapter: *Provided*, That upon house trailers upon which a tax is due for the first time in this state after March 31st and before July 1st, the excise tax for such year shall be reduced by one-fourth thereof; that upon house trailers upon which the tax hereunder is due for the first time after June 30th and before October 1st, the excise tax shall be reduced by one-half thereof; and that upon house trailers upon which the tax hereunder is due for the first time after September 30th, the excise tax shall be reduced by three-fourths thereof: *Provided further*, That the minimum amount of tax payable shall be one dollar.

**82.50.040 Classification and schedule—Basis.** The classification and schedule prepared under RCW 82.44.040 for trailers used as facilities for human habitation shall be the schedule used by the county auditors for determining the amount of tax due hereunder.

**82.50.050 Amount on unclassified house trailers.** The tax hereunder for any house trailer not classified as provided in RCW 82.44.040 shall be determined as provided in RCW 82.44.050 for trailers used as facilities for human habitation.

**82.50.060 Tax additional.** Except as provided herein, the tax imposed by this chapter is in addition to all other licenses and taxes otherwise imposed.

**82.50.070 Tax receipt—Records—License plate, fee.** The county auditor upon payment of the tax hereunder shall issue a receipt

which shall include such information as may be required by the director, including the name of the taxpayer, and a description of the house trailer, which receipt shall be printed by the department of licenses in such form as it deems proper and furnished by the department to the various county auditors of the state. The county auditor shall keep a record of the excise taxes paid hereunder during the calendar year under the name of owners of house trailers, listed alphabetically.

In addition thereto the county auditor shall issue a license plate and register the house trailer under the provisions of chapter 46.16 and shall collect the additional fees therein provided.

**82.50.090 Unlawful issuance of tax receipt—Penalty.** It shall be unlawful for the county auditor or any person to issue a receipt hereunder to any person without collecting the amount of the excise tax due thereon under the provisions of this chapter and any violation of this section shall constitute a gross misdemeanor.

**82.50.101 Director's power of entry to determine whether tax paid—Inspection of trailer camp records.** The director or his authorized representative shall have power to enter at reasonable times all trailer parks and other areas where house trailers are parked for the purpose of determining whether or not the tax herein prescribed has been paid. The records required to be kept under RCW 19.48.020 shall be open to inspection by the director or his representative.

**82.50.105 Notice of amount of tax payable, contents—Notice of delinquency—Request for distraint.** On or before the fifteenth day of February of each calendar year, the director shall cause to be mailed to the owners of house trailers, of record, notice of the amount of tax payable during the calendar year. Said notice shall contain a legal description of the house trailer, prominent notice of penalties, due dates, and such other information as may be required by the director. If the tax is not paid within thirty days of the date payable, the director shall issue a notice of delinquency which may be mailed to the trailer owner, which notice shall advise of the delinquency, and demand immediate payment. If payment is not made within thirty days of the issuance of said notice, the director shall forward a notification of delinquency to the county sheriff of the county wherein the trailer is located, requesting distraint of said trailer.

**82.50.110 Late payments—Penalty—Lien.** If any excise tax due hereunder is not paid when due and payable, the county auditor shall collect in addition to the sum herein, a penalty of three dollars and, in addition, the unpaid tax shall bear interest at the

rate of six percent per annum from the time such tax is due and payable.

The tax hereunder shall be a specific lien on the house trailer from and after the date it first becomes due hereunder, and shall include all charges authorized by this chapter, which lien shall have priority to and be fully paid and satisfied before any recognition, mortgage, judgment, debt, obligation or responsibility to or with which the house trailer may become charged or liable, after July 1, 1957, and no sale or transfer of any house trailer shall in any way affect the lien for such excise tax upon the house trailer.

**82.50.120 Unlawful removal of house trailer—Penalty.** It shall be unlawful for any owner or other person to remove a house trailer from the real property on which it is situated after the tax hereunder shall become due and payable without payment of the excise tax hereunder or under RCW 82.44.020, and any violation of this section shall constitute a misdemeanor, upon conviction of which there shall be imposed a fine of not more than fifty dollars.

**82.50.130 Delinquencies—Distraint procedure.** When notified by the director that the excise tax is delinquent on any house trailer, the sheriff shall personally serve the owner in the manner provided for service of summons in civil actions or post thereon in a conspicuous place, a notice of delinquency, supplied by the director, which shall contain a description of the house trailer, the amount of excise tax due, together with accrued interest, the penalty and the sheriff shall add thereto his fee for service or posting of the notice, which shall be the same as for the service of summons in a civil action, with fees for mileage based on the number of miles from the county seat of the county to the location of the house trailer, and the name of the owner or reputed owner, if such is known. Thereafter, the sheriff may without further demand or notice, distraint the house trailer for the payment of tax, together with the penalty and accrued interest, and the costs and fees.

If he shall determine that it is reasonably impracticable to take manual possession of the house trailer, it shall be deemed to have been distrained and taken into possession when the sheriff posts thereon in a conspicuous place, a notice in writing reciting that he has distrained such house trailer, describing it and giving the name of the owner or reputed owner, if such is known, the amount of the tax due, together with the penalty, accrued interest, costs and fees, and the time when and the place where the sale, as hereinafter provided, shall be made.

The director shall forward by registered or certified mail a copy of the notice of delinquency herein provided to the legal owner recorded with the director pursuant to chapter 46.12.

**82.50.140 Sale of trailer after distraint—Procedure.** If the tax is not paid forthwith after distraint, the sheriff shall advertise the sale of the house trailer by posting written notices in three public places in the county in which the house trailer is located, one of which shall be at the county court house of such county, and by posting a written notice on the house trailer in a conspicuous place, if he has not taken manual possession of it. Such notices shall state the time when and the place where the house trailer will be sold. He shall tax the same fees for making the distraint and sale of the house trailer for the payment of taxes as are allowed him by law for making levy and sale of property on execution, traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which the house trailer is distrained, together with the penalty, accrued interest, and costs and fees accruing thereon, are not paid before the date appointed for such sale, which shall be not less than ten days after the distraint and taking of such house trailer and posting of the notices, the sheriff shall proceed to sell the house trailer at public auction. After deducting the costs and fees, he shall pay to the county auditor the amount to pay the taxes, the penalty and accrued interest to the date of sale, if there is sufficient to do so, and, if there is any overplus of money arising from the sale, he shall pay such overplus to the owner of the house trailer so sold or to his legal representative, who shall be deemed to be the county treasurer in the event the owner or other legal representative cannot be determined or found.

**82.50.160 Remittance of tax by county to state—Motor vehicle excise fund.** The county auditor shall regularly, when remitting motor vehicle excise taxes, pay to the state treasurer the excise taxes collected under this chapter, which shall be credited by the state treasurer to the motor vehicle excise fund.

**82.50.170 Refund procedure—Penalty for false statement.** In case a claim is made by any person that he has erroneously paid the tax or a part thereof or any charge hereunder, he may apply in writing to the commission for a refund of the amount of the claimed erroneous payment within ninety days of the time of payment of the tax on such a form as is prescribed by the commission. The commission shall review such application for refund, and, if it determines that an erroneous payment has been made by the taxpayer, it shall certify the amount to be refunded to the state treasurer that such person is entitled to a refund in such amount, and the treasurer shall make such approved refund herein provided for from the motor vehicle excise fund and shall mail or deliver the same to the person entitled thereto.

Any person making any false statement in the affidavit herein mentioned, under which he obtains any amount of refund to which he is not entitled under the provisions of this section, shall be guilty of a gross misdemeanor.

**82.50.180 Exemptions.** The following house trailers are specifically exempted from the operation of this chapter:

(1) Any unoccupied house trailer when it is part of an inventory of house trailers held for sale by a manufacturer or dealer in the course of his business.

(2) A house trailer owned by any government or political subdivision thereof.

(3) A house trailer owned by a nonresident and currently licensed in another state, unless such house trailer shall remain in this state for a period of ninety days or more during the calendar year.

(4) House trailers eligible to be used under a set of dealer's license plates, and taxed under RCW 82.44.030 while so eligible.

(5) A house trailer which has substantially lost its identity as a vehicle by virtue of being permanently fixed in location upon the land by foundation, attached structures and fixed pipe connections with sewer, water or other utilities.

**82.50.190 Ad valorem taxes prohibited—Collection of first taxes.** The first tax to be collected under this chapter shall be for the last half of the calendar year 1955. No house trailer with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation in the year 1955 or any succeeding year, so long as this chapter remains in effect, and any such assessment heretofore made in 1955 is directed to be canceled: *Provided*, That for any house trailer upon which an assessment for ad valorem tax was not made in the year 1954 and paid in 1955, and any house trailer purchased or brought into the state in 1955, the tax hereunder shall be paid for the last half of the year 1955.

**82.50.200 Taxed and licensed trailers entitled to use of streets and highways.** House trailers taxed and licensed under the provisions of this chapter shall be entitled to the use of the public streets and highways subject to the provisions of the motor vehicle laws of this state except as herein otherwise provided.

## Chapter 82.52

### EXTENSION OF EXCISES TO FEDERAL AREAS

**82.52.010 State accepts provisions of federal (Buck) act.** The state hereby accepts jurisdiction over all federal areas located within its exterior boundaries to the extent that the power and authority to levy and collect taxes therein is granted by that certain

act of the 76th congress of the United States, approved by the president on October 9, 1940, and entitled: "An Act to permit the states to extend their sales, use, and income taxes to persons residing or carrying on business, or to transactions occurring, in federal areas, and for other purposes."

**82.52.020 State's tax laws made applicable to federal areas—Exception.** From and after January 1, 1941, all laws of this state relating to revenue and taxation which, except for this chapter and the act of congress described herein, would not be operative within federal areas, are hereby extended to, and shall be construed as being operative in and upon all lands or premises held or acquired by or for the use of the United States or any department, establishment, or agency of the United States located within the exterior boundaries of the state, to the same extent and with the same effect as though such area was not a federal area: *Provided*, That nothing in this section shall be construed as extending the provisions of this title to the gross income received from, or to sales made for use in performing within a federal military or naval reservation, any contract entered into with the United States of America, or any department or agency thereof or any subcontract made pursuant thereto for which a bid covering such contract or subcontract was submitted prior to October 9, 1940.

## Chapter 82.98

### CONSTRUCTION

**82.98.010 Continuation of existing law.** The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as restatements and continuations, and not as new enactments.

**82.98.020 Title, chapter, section headings not part of law.** Title headings, chapter headings, and section or subsection headings, as used in this title do not constitute any part of the law.

**82.98.030 Invalidity of part of title not to affect remainder.** If any chapter, section, subdivision of a section, paragraph, sentence, clause or word of this title for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this title but shall be confined in its operation to the chapter, section, subdivision of a section, paragraph, sentence, clause or word of the title directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this title shall be adjudged invalid as to any person, corporation, association or class of persons, corporations or associations included within the



scope of the general language of this title such invalidity shall not affect the liability of any person, corporation, association or class of persons, corporations, or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any chapter, section, subdivision of a section, paragraph, sentence, clause, word or any person, corporation, association or class of persons, corporations or associations as to which this title is declared invalid been eliminated from the title at the time the same was considered the title would have nevertheless been enacted with such portions eliminated. This section shall not apply to chapter 82.44.

**82.98.040 Repeals and saving.** The following acts or parts of acts are repealed:

- (1) Section 2, chapter 54, Laws of 1917;
- (2) Chapter 173, Laws of 1921;
- (3) Chapter 81, Laws of 1923;
- (4) Sections 1 through 4, chapter 18, Laws of 1925;
- (5) Sections 1 through 4, chapter 280, Laws of 1927;
- (6) Chapter 140, Laws of 1931;
- (7) Chapter 58, Laws of 1933;
- (8) Chapter 109, Laws of 1935;
- (9) Sections 1 through 103, 128 through 218, chapter 180, Laws of 1935;
- (10) Chapter 191, Laws of 1937;
- (11) Chapter 219, Laws of 1937;
- (12) Chapter 227, Laws of 1937;
- (13) Chapter 228, Laws of 1937;
- (14) Chapter 177, Laws of 1939;
- (15) Chapter 225, Laws of 1939;
- (16) Chapter 76, Laws of 1941;
- (17) Chapter 118, Laws of 1941;
- (18) Chapter 127, Laws of 1941;
- (19) Chapter 175, Laws of 1941;
- (20) Chapter 178, Laws of 1941;
- (21) Chapter 84, Laws of 1943;
- (22) Chapter 110, Laws of 1943;
- (23) Chapter 144, Laws of 1943;
- (24) Chapter 156, Laws of 1943;
- (25) Chapter 38, Laws of 1945;
- (26) Chapter 54, Laws of 1945;
- (27) Chapter 126, Laws of 1945;
- (28) Chapter 152, Laws of 1945;
- (29) Chapter 249, Laws of 1945;
- (30) Chapter 251, Laws of 1945;
- (31) Chapter 135, Laws of 1947;

- (32) Chapter 244, Laws of 1947;
- (33) Chapter 248, Laws of 1947;
- (34) Sections 1 through 10, and 13, chapter 49, Laws of 1949;
- (35) Sections 17 and 18, chapter 196, Laws of 1949;
- (36) Sections 7, 12, and 13, chapter 220, Laws of 1949;
- (37) Chapter 228, Laws of 1949;
- (38) Sections 1 and 2, chapter 234, Laws of 1949;
- (39) Chapter 5, Laws of 1950, extraordinary session;
- (40) Chapter 37, Laws of 1951;
- (41) Chapter 44, Laws of 1951;
- (42) Chapter 263, Laws of 1951;
- (43) Chapter 267, Laws of 1951;
- (44) Section 43, chapter 269, Laws of 1951;
- (45) Chapter 9, Laws of 1951, first extraordinary session;
- (46) Chapter 28, Laws of 1951, second extraordinary session;
- (47) Chapter 91, Laws of 1953;
- (48) Chapter 150, Laws of 1953;
- (49) Chapter 151, Laws of 1953;
- (50) Chapter 157, Laws of 1953;
- (51) Chapter 195, Laws of 1953;
- (52) Section 2, chapter 240, Laws of 1953;
- (53) Chapter 90, Laws of 1955;
- (54) Chapter 95, Laws of 1955;
- (55) Chapter 110, Laws of 1955;
- (56) Chapter 137, Laws of 1955;
- (57) Sections 1 through 20, and 25, chapter 139, Laws of 1955;
- (58) Section 12, chapter 150, Laws of 1955;
- (59) Chapter 189, Laws of 1955;
- (60) Chapter 207, Laws of 1955;
- (61) Section 6, chapter 259, Laws of 1955;
- (62) Chapter 264, Laws of 1955;
- (63) Chapter 287, Laws of 1955;
- (64) Chapter 389, Laws of 1955;
- (65) Chapter 396, Laws of 1955;
- (66) Chapter 10, Laws of 1955, extraordinary session;
- (67) Chapter 88, Laws of 1957;
- (68) Chapter 127, Laws of 1957;
- (69) Chapter 128, Laws of 1957;
- (70) Section 12, chapter 175, Laws of 1957;
- (71) Chapter 218, Laws of 1957;
- (72) Chapter 247, Laws of 1957;
- (73) Section 10, chapter 261, Laws of 1957;
- (74) Sections 1 through 8, 11, 12, 13, 15, and 18, chapter 269, Laws of 1957;
- (75) Chapter 279, Laws of 1957;

- (76) Chapter 292, Laws of 1957;
- (77) Chapter 197, Laws of 1959;
- (78) Chapter 211, Laws of 1959;
- (79) Chapter 232, Laws of 1959;
- (80) Chapter 259, Laws of 1959;
- (81) Chapter 270, Laws of 1959;
- (82) Chapter 298, Laws of 1959;
- (83) Chapter 3, Laws of 1959, extraordinary session;
- (84) Chapter 5, Laws of 1959, extraordinary session.

Such repeals shall not be construed as affecting any existing right acquired, or obligation or liability incurred, under the provisions of the statutes repealed, nor as affecting any proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder, nor the term of office or appointment or employment of any person appointed or employed thereunder.

**82.98.050 Emergency.** This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

## TITLE 83

### INHERITANCE AND GIFT TAXES

#### Chapter 83.01

#### GENERAL PROVISIONS

**83.01.010 Definitions.** For the purposes of this title, unless otherwise required by the context:

(1) "Supervisor" means and refers to the supervisor of the inheritance tax division of the tax commission of the state of Washington;

(2) "Tax commission" or "commission" means the tax commission of the state of Washington;

(3) "Taxpayer" includes any individual, group of individuals, corporation, or association liable for any tax or the collection of any tax under the provisions of this title, or who engages in any business or performs any act for which a tax is imposed by this title;

(4) Words in the singular number shall include the plural and the plural shall include the singular;

(5) Words in one gender shall include all other genders.

**Chapter 83.04****PROPERTY AND PERSONS SUBJECT TO INHERITANCE  
TAX—LIEN**

**83.04.010 Estates generally subject to tax — Liability for tax, transfers, joint property, etc.—Lien of tax.** All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state or by deed, grant, sale, contract or gift made in contemplation of the death of the grantor, or donor, or by deed, grant or sale, contract or gift made or intended to take effect in possession or in enjoyment after death of the grantor, or donor, to any person in trust or otherwise, or by a transfer in trust or otherwise, under which the grantor or donor has retained for his life or for any period not ascertainable without reference to his death, or for any period which does not in fact end before his death, the possession or enjoyment of any part of the property, or the right to all or any part of the income from the property, or the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom shall, for the use of the state, be subject to a tax measured by the full value of the entire property as provided for in chapter 83.08, after the payment of all debts owing by the decedent at the time of his death, the local and state taxes due from the estate prior to his death, and a reasonable sum for funeral expenses, monument or crypt, court costs, including cost of appraisal made for the purpose of assessing the inheritance tax, the fees of executors, administrators or trustees, reasonable attorney's fees, and family allowance not to exceed one thousand dollars, and no other sum, but said debts shall not be deducted unless the same are allowed or established within the time provided by law, and all administrators, executors, and trustees, and any such grantee under a conveyance, and any such donee under a gift, made during the grantor's or donor's life, shall be respectively liable for all such taxes to be paid by them, with interest as hereinafter provided until the same shall have been paid, and whenever property, real or personal, other than real property held by the entirety, is held in the joint name of two or more persons, or deposited in banks or other institutions or depositories in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the surviving joint tenants, person or persons to the immediate ownership or possession and enjoyment of such property shall be deemed a transfer taxable under the provisions of the inheritance tax provisions of this title in the same manner as though the whole

property to which such transfer relates belonged absolutely to the deceased joint tenant or joint depositor and had been devised or bequeathed to the surviving joint tenant or tenants, person or persons by such deceased joint tenant or joint depositor by will, excepting therefrom such parts thereof as may be shown to have originally belonged to such surviving joint tenant, joint depositor or person, and never to have been acquired from the decedent for less than a fair consideration in money or money's worth, and if said property shall have been acquired from decedent for less than such fair consideration, there shall be excepted from the value of said property a portion equal to the amount of the consideration so furnished.

Unless the tax is sooner paid in full, it shall be a lien upon the gross estate of the decedent for ten years from the date of death, except that such part of the gross estate as is used for the payment of charges against the estate and expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of such lien. If the tax commission is satisfied that the tax liability of an estate has been fully discharged or provided for, it may, under regulations prescribed by it, issue its certificate, releasing any or all property of such estate from the lien herein imposed. The limitation period shall in each case be extended for a period of time equal to the period of pendency of litigation of questions affecting the determination of the amount of tax due, provided a lis pendens has been filed with the county auditor.

Any part of the gross estate as is sold, pursuant to an order of the court for the payment of charges against the estate and the expenses of its administration, shall be divested of such lien and such lien shall be transferred to the proceeds. A mortgage on property pursuant to an order of court for payment of charges against the estate and expenses of administration shall constitute a lien upon said property prior and superior to the inheritance tax lien which inheritance tax lien shall attach to the proceeds.

If (1) except in the case of a bona fide sale for an adequate and full consideration in money or money's worth, the decedent makes a transfer, by trust or otherwise, of any property in contemplation of or intended to take effect in possession or enjoyment at or after his death, or makes a transfer, by trust or otherwise, under which he has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (a) the possession or enjoyment of, or the right to the income from, the property, or (b) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom, or (2) if insurance passes under a contract executed by the decedent in favor

of a specific beneficiary, and if in either case the tax in respect thereto is not paid when due, then the transferee, trustee, or beneficiary shall be personally liable for such tax, and such property, to the extent of the decedent's interest therein at the time of such transfer, or to the extent of such beneficiary's interest under such contract of insurance, shall be subject to a like lien equal to the amount of such tax. Any part of such property sold by such transferee or trustee to a bona fide purchaser for an adequate and full consideration in money or money's worth shall be divested of the lien and a like lien shall then attach to all the property of such transferee or trustee, except any part sold to a bona fide purchaser for an adequate and full consideration in money or money's worth.

Note: See also sections 1-8, chapter 292, Laws of 1961.

**83.04.030 Property outside state.** Except as to the limitations prescribed in chapter 83.08 from the inheritance tax and real property located outside the state passing in fee from the decedent owner, the tax imposed under chapter 83.08 shall hereafter be assessed against and be collected from property of every kind, which, at the death of the decedent owner is subject to, or thereafter, for the purpose of distribution, is brought into this state and becomes subject to the jurisdiction of the courts of this state for distribution purposes, or which was owned by any decedent domiciled within the state at the time of the death of such decedent, even though the property of said decedent so domiciled was situated outside of the state.

Note: See also section 9, chapter 292, Laws of 1961.

**83.04.040 Intangibles of nonresident.** Nothing in the inheritance tax provisions of this title shall be construed as imposing a tax upon any transfer, as defined in the inheritance tax provisions of this title, of intangibles, however used or held, whether in trust or otherwise, by any person, or by reason of the death of any person who at the time of his death was domiciled in a territory or state of the United States other than the state of Washington. The provisions of this section shall apply to all cases subject to the provisions thereof, whether the death occurred prior to March 21, 1941 or subsequent thereto.

Note: See also section 10, chapter 292, Laws of 1961.

**83.04.050 Transfer in contemplation of death.** Any transfer of property made by a decedent by deed, grant, sale or gift within two years prior to said decedent's death, without a valid and adequate consideration therefor, shall be presumed to have been made in contemplation of death.

**83.04.080 Exercise of power of appointment.** Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property, made either before or after March

21, 1931, such appointment when made shall be deemed a transfer taxable under the provisions of the inheritance tax laws of the state of Washington in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will, except that where the donor was a resident and the donee, at the time the appointment takes effect, is a nonresident, the property to which the appointment relates shall be taxable as having been transferred in the estate of the donor.

### **Chapter 83.05**

#### **TRANSFERS BY POWER OF APPOINTMENT**

**83.05.010 Definitions.** As used in this chapter:

“Grantor” means any person who creates a power of appointment.

“Donee” means any person given the power to exercise the appointment.

“Property” means any property subject to the power of appointment which is within the jurisdiction of this state.

“Trustee” means any person, including a donee, who holds the property or the title thereto in trust or otherwise.

“Ultimate beneficiary” means any person who becomes entitled to the property through exercise of the power, or by reason of non-exercise of the power, or by reason of renouncement of the power by the donee, or by reason of renouncement or waiver by the person appointed to receive the property.

“Greatest possible tax” means a tentative tax computed on an assumed devolution of the property to an ultimate beneficiary within the limitations of the power who would be taxable at the highest rates provided by the inheritance tax laws of this state.

“Final tax” means the tax determined under the inheritance tax laws of this state when the power is exercised or terminated.

“Commission” means the tax commission of this state.

**83.05.020 Granting of power is transfer subject to tax, when.** The granting of a power of appointment, in conjunction with a disposition of property which is effected before or after June 7, 1951, by will, or by deed, grant, sale, contract or gift made in contemplation of the death of the grantor, or by deed, grant, sale, contract or gift made or intended to take effect in possession or enjoyment at or after the death of the grantor, to any person in trust or otherwise, or by a transfer in trust or otherwise, under which the grantor has retained for his life or for any period not ascertainable without reference to his death, or for any period which does not in fact end before his death, the possession or enjoyment of any part of the property, or the right to all or any part of the income from the

property, or the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom, is a transfer subject to the inheritance tax laws of this state from the grantor to the ultimate beneficiary thereof.

**83.05.030 Due date, lien, payment of tax—Valuation—Refund inures to ultimate beneficiary.** The tax is due as of the date of death of the grantor, and shall be a lien upon the property until paid in full. It shall be the duty of the trustee to pay the tax or provide the security therefor as hereinafter provided, but no provision of this chapter shall be construed as imposing a personal liability on such trustee. The tax shall be assessed on the value of the property as of the date of death of the grantor regardless of any subsequent increase or decrease in value, and may be paid from the property at the discretion of the trustee. Any refund granted as hereinafter provided shall inure to the benefit of the ultimate beneficiary.

**83.05.040 Donee to give notice of exercise, termination of power—Liability for failure.** Upon the exercise or termination of the power, prior to furnishing the bond or other security for the tax as hereinafter provided, it shall be the duty of the donee to immediately notify the commission thereof, together with the name and address of the ultimate beneficiary and his relationship to the grantor. If the donee fails to so notify the commission, which failure results in loss of tax, he shall be liable for such tax.

**83.05.050 Bond or security for payment of tax—Alternatives.** Unless the greatest possible tax is paid in full within thirty days after receipt of the property by the trustee or within thirty days after the death of the grantor, whichever occurs last, a surety company bond shall be executed in favor of the state of Washington by the trustee and filed with the commission, which bond shall be binding on his successors or representatives, in an amount equal to the greatest possible tax, conditioned that upon the exercise or termination of the power the commission will be notified and the final tax paid in full: *Provided*, That the trustee may elect to pay a tentative tax based on the probabilities of devolution of the property, and file a bond only for the difference between the tentative tax paid and the greatest possible tax. The commission, in its discretion, may accept other adequate security in lieu of any bond or payment of tentative tax. If at any time the commission has cause to believe that the bond or security furnished is inadequate to insure payment of the final tax, it may require such further security from the remaining property as it deems necessary. If the trustee fails or refuses to pay such tax, or furnish a bond or adequate security, the greatest possible tax shall immediately become due and payable,



and may be enforced against the property by the commission through foreclosure proceedings. Any bond executed by the trustee as above provided shall not be released or exonerated without written consent of the commission.

**83.05.060 Refund of excess payment of tentative tax.** In the event any tentative tax paid as provided heretofore is determined to be in excess of the final tax, a refund for the excess shall be granted by the commission, without interest.

**83.05.070 Tax payments—When due—Delinquencies—Interest.** The trustee shall have thirty days after receipt of the property or thirty days after the date of death of the grantor, whichever occurs last, within which to pay any tentative tax provided in this chapter, and if not so paid, interest shall be charged on such tax at the rate of one percent per month from the date of receipt of the property until paid. Interest shall not be charged on the final tax if paid within three months of the exercise or termination of the power, but if not so paid, interest shall be charged at the rate of six percent per annum from the date the power was exercised or terminated.

**83.05.080 Exercise of power by granting power to another donee—Taxation.** In the event the donee exercises the power by granting a power of appointment to another donee to all or any part of the property, such property shall be taxed as if the second donee is the ultimate beneficiary thereof, as above provided, and the second donee is then considered as the owner of the property for the purposes of this chapter.

**83.05.090 Powers granted before June 7, 1951—Taxation.** Powers of appointment granted prior to June 7, 1951 are not subject to the provisions hereof, but the exercise or termination of such powers are taxable as provided by RCW 83.04.080.

## Chapter 83.08

### INHERITANCE TAX RATES

**83.08.010 Tax imposed.** An inheritance tax shall be imposed on all estates subject to this title at the rates set forth in this chapter.

**83.08.020 Class A rates.** Any devise, bequest, legacy, gift or beneficial interest to any property or income therefrom which shall pass to any lineal ancestor, lineal descendant, husband, wife, step-child or lineal descendant of a stepchild, adopted child or lineal descendant of an adopted child, adopted child of the lineal descendant, son-in-law, or daughter-in-law of the decedent is denominated class A. On any amount passing to class A up to and including twenty-five thousand dollars, one percent; on any amount in excess

of twenty-five thousand dollars up to and including fifty thousand dollars, two percent; on any amount in excess of fifty thousand dollars up to and including seventy-five thousand dollars, three percent; on any amount in excess of seventy-five thousand dollars up to and including one hundred thousand dollars, four percent; on any amount in excess of one hundred thousand dollars up to and including two hundred thousand dollars, seven percent; on any amount in excess of two hundred thousand dollars up to and including five hundred thousand dollars, nine percent; on any amount in excess of five hundred thousand dollars, ten percent: *Provided*, That except as otherwise provided by statute there shall be allowed as an exemption to class A the following amounts: (A-1) Five thousand dollars of any amount passing to class A, and in addition thereto (A-2) five thousand dollars for the surviving spouse and five thousand dollars for each living child born prior to the death of the decedent, stepchild, or adopted child; and in addition thereto (A-3) five thousand dollars for the living descendants of any deceased child, stepchild, or adopted child per stirpes and not per capita. The exemptions fixed by (A-2) and (A-3) shall be allowed regardless of the amounts passing to the persons named therein. If no person in class A as defined in (A-2) and (A-3) survives the decedent then there shall be allowed as an additional exemption to class A the sum of five thousand dollars. All of the amounts specified in A-1, A-2 and A-3 shall be allowed as exemptions to class A as a whole and not to the persons mentioned therein, which exemptions shall include all allowances in lieu of homestead and all family allowances in excess of one thousand dollars.

In computing the tax liability under class A the aggregate amount of the exemption shall be deducted from that portion of the total amount of the estate passing to beneficiaries which is taxable at the lowest rate specified herein.

**83.08.030 Class B rates.** Any devise, bequest, legacy, gift, or beneficial interest to any property or income therefrom which shall pass to any sister or brother is denominated class B. On any amount passing to class B up to and including five thousand dollars, three percent; on any amount in excess of five thousand dollars up to and including ten thousand dollars, four percent; on any amount in excess of ten thousand dollars up to and including thirty thousand dollars, seven percent; on any amount in excess of thirty thousand dollars up to and including fifty thousand dollars, ten percent; on any amount in excess of fifty thousand dollars up to and including one hundred thousand dollars, fifteen percent; on any amount in excess of one hundred thousand dollars, twenty percent: *Provided*, That except as otherwise provided by statute there shall be exempt one

thousand dollars of any amount passing to class B, which exemption shall be taken from the first five thousand dollars.

**83.08.040 Class C rates.** Any inheritance, devise, bequest, legacy, gift or beneficial interest to any property or income therefrom which shall pass to any person or body politic or corporate other than mentioned in class A and class B herein, is hereby denominated class C. On any amount passing to class C up to and including ten thousand dollars, ten percent; on any amount in excess of ten thousand dollars up to and including twenty-five thousand dollars, fifteen percent; on any amount in excess of twenty-five thousand dollars up to and including fifty thousand dollars, twenty percent; on any amount in excess of fifty thousand dollars, twenty-five percent.

**83.08.050 Classification of testamentary trusts.** Any devise, bequest, legacy, gift or beneficial interest to any property or income therefrom passing in trust shall be classified and taxed in accordance with the relationship of the cestui que trust.

**83.08.060 Apportionment between classes and beneficiaries.** The taxes imposed and the exemption with respect to each class of beneficiaries shall be apportioned between the beneficiaries in such class in proportion to the amount receivable by such beneficiary.

## Chapter 83.12

### ALIEN ESTATES AND RECIPROCITY WITH OTHER STATES

**83.12.010 Taxes due other states.** When it shall appear that a part or portion of decedent's estate is being administered upon in any other state or territory of the United States, no decree of distribution shall be signed by any court in this state until there has been a receipt filed with the clerk of the superior court showing that the inheritance tax has been paid in full or that there is no tax due in the estates being administered without the state of Washington: *Provided, however,* That this section shall apply only to estates that are being administered in the territories or states of the United States having adopted a similar provision.

**83.12.020 Exemptions prorated.** Where there is property belonging to decedent both within the state of Washington and without the state of Washington exemptions allowed under the inheritance tax provisions of this title shall be prorated, and that portion allowed in the state of Washington shall be in that proportion that the value of the property within the state of Washington bears to all the property within and without the state of Washington. In order to secure an exemption where the property is thus situated, the representative must file with the inheritance tax division of the

tax commission a certified copy of the inventory of all the properties without the state of Washington, and upon his failure so to do, no exemptions will be allowed in this state, whether there is property within this state or without this state.

**83.12.030 No exemption to alien estates.** It is further provided, that there shall be no exemption allowed where the decedent was not a resident of a territory or state of the United States, and the property of such decedent shall be taxable whether same is tangible or intangible property, including certificates of stock, bonds, bills, notes, bank deposits, and other written evidences of intangible property which are physically situated within the state of Washington, or where the domicile of the debtor is in the state of Washington.

### Chapter 83.14

#### SETTLEMENT OF DEATH TAX DISPUTES WITH OTHER STATES

**83.14.010 Definitions.** For the purposes of this chapter:

(1) "Executor" means an executor of a will or administrator of the estate of the decedent, but does not include an ancillary administrator nor an administrator with the will annexed if an executor named in the will has been appointed and has qualified in another state.

(2) "Taxing official" means the state tax commission and the designated authority of a reciprocal state charged with the duty of collecting its death taxes.

(3) "Death tax" means any tax levied by a state on account of the transfer or shifting of economic benefits in property at death, or in contemplation thereof, or intended to take effect in possession or enjoyment at or after death, whether denominated an "inheritance tax", "transfer tax", "succession tax", "estate tax", "death duty", "death dues", or otherwise.

(4) "Interested person" means any person who may be entitled to receive or who has received any property or interest which may be required to be considered in computing the death taxes of any state involved in the dispute.

(5) "State" means the District of Columbia and any state, territory or possession of the United States.

(6) "This state" means the state of Washington.

(7) "Board" means board of arbitration.

**83.14.020 Procedure to invoke chapter.** When the taxing official of this state and the taxing official of one or more other states each claims that his state respectively was the domicile of the decedent for the purpose of death taxes, at any time prior to the commence-

ment within this state of suit or action for determination of the decedent's domicile for death tax purposes, or within sixty days thereafter, the executor or the taxing official of any such state may elect to invoke the provisions of this chapter. Such executor or taxing official shall send a notice of such election by registered mail, receipt requested, to the taxing official of each such state and to each executor, ancillary administrator, and interested person. Within forty days after the receipt of such notice of election the executor may reject such election by sending a notice of rejection by registered mail, receipt requested, to all persons to whom the notice of election is required to be sent. When an election has been rejected by the executor no further proceedings shall be had under this chapter. If such election is not rejected within the forty-day period, the dispute in respect of the domicile of the decedent for death tax purposes shall be settled solely as hereinafter in this chapter provided and no other or additional proceedings to determine or re-determine the domicile of the decedent for death tax purposes shall thereafter be instituted in any court of this state or otherwise.

**83.14.030 Agreement for amount in full payment.** In any case in which an election is made and not rejected, as provided in RCW 83.14.020, the state tax commission may enter into a written agreement with the other taxing officials involved and with the executor to accept a sum certain in full payment of any death taxes, together with interest and penalties, which may be due this state, provided the agreement fixes the amount of death taxes with interest and penalties to be paid to the other states involved in the dispute.

**83.14.040 Board of arbitration—Powers and duties—Procedure—Compensation—Expenses.** When it appears by the written admission of the executor and the tax official of each state involved in the dispute that an agreement contemplated in RCW 83.14.030 cannot be reached or, in all events, if one year has elapsed from the date of the election without such an agreement having been reached, the domicile of the decedent at the time of his death shall be determined solely for death tax purposes as follows:

(1) When this state and one other state only are involved in the dispute, the state tax commission and the taxing official of the other state shall each appoint a member of a board of arbitration and those members shall appoint the third member of the board. If this state and more than one other state are involved, the taxing officials thereof shall agree upon the authorities charged with the duty of administering death tax laws in three states not involved in the dispute and each of these authorities shall appoint one member of the board of arbitration. The board shall select one of its members as chairman.

(2) The board shall hold hearings at such places as it deems necessary, upon reasonable notice to the executor, ancillary administrators, all interested persons and the taxing officials of the state involved, all of whom are entitled to be heard.

(3) The board may administer oaths, take testimony, subpoena witnesses and require their attendance, require the production of books, papers and documents and issue commissions to take testimony. Subpoenas may be issued by any member of the board. Failure to obey a subpoena of the board may be punished by any court of record in the same manner as if the subpoena had been issued by such court.

(4) Whenever practicable the board shall apply the rules of evidence then prevailing in the federal courts under the federal rules of civil procedure.

(5) The board, by the decision of its majority, shall determine the domicile of the decedent at the time of his death. The decision of the board is final and conclusive and binds this state and all its judicial and administrative officials on all questions concerning the domicile of the decedent for death tax purposes. If the board does not render a decision within one year from the time that it is fully constituted, all authority of the board shall cease and the bar to court proceedings set forth in RCW 83.14.020 shall no longer exist.

(6) The decision of the board and the record of its proceeding shall be filed with the authority having jurisdiction to assess death taxes in the state determined to be the domicile of the decedent and with the authorities which would have had jurisdiction to assess death taxes in each of the other states involved if the decedent had been found to be domiciled therein.

(7) The reasonable compensation and expenses of the members of the board and its employees shall be agreed upon among such members, the taxing officials involved, and the executor. If such an agreement cannot be reached, the compensation and expenses shall be determined by such taxing officials and, if they cannot agree, by the appropriate probate court of the state determined to be the domicile of the decedent. Such amount so determined shall be borne by the decedent's estate and shall be deemed an administration expense thereof.

**83.14.050 Agreement for amount in full payment after proceedings commenced—Assessments—Additional amounts due.** Notwithstanding the commencement of a legal action for determination of domicile within this state or the commencement of an arbitration proceeding as provided in RCW 83.14.040, the state tax commission, at any time prior to the conclusion of such action or proceeding, may in any case enter into a written agreement with the other taxing officials involved and with the executor to accept a sum certain in

full payment of any death tax, together with interest and penalties, which may be due this state, provided the agreement fixes the amount of death taxes with interest and penalties to be paid the other states involved in the dispute. Upon the filing of the agreement with the authority which would have jurisdiction to assess the death taxes of this state if the decedent died domiciled in this state, an assessment shall be made as provided in such agreement, and such assessment shall finally and conclusively fix the amount of death taxes due this state. If the aggregate amount payable under such agreement or under an agreement made in accordance with the provisions of RCW 83.14.030 to the states involved in the dispute is less than the minimum credit allowable to the estate against the United States estate tax imposed with respect thereto, the executor forthwith shall also pay to the state tax commission of his state the same percentage of the difference between such aggregate amount of such credit as the amount payable to the state tax commission under such agreement bears to such aggregate amount.

**83.14.060 Interest for nonpayment when decedent domiciled in state.** When the board of arbitration determines that a decedent died domiciled in this state, interest for nonpayment of the tax during the period commencing with the date of the election and ending with the date of final determination of the board shall be charged and collected in accordance with the provisions of chapter 83.44 and the lien provisions of 83.04.010 then in effect.

**83.14.070 Application of chapter.** This chapter shall be applicable only to cases in which each of the states involved in the dispute has in effect therein a reciprocal statute, or has in effect therein a statute empowering one or more of its officials to voluntarily enter into a binding arbitration or compromise agreement respecting disputed liability for death taxes and such an agreement with each of the other states involved in the dispute and the executor is entered into prior to the appointment of the board of arbitration as provided in RCW 83.14.040. Any procedural conflict between this chapter and the statute of a reciprocal state involved in the dispute shall be resolved by the decision of the majority of the board. If there is a statutory conflict relating to the number of board members to be selected or the manner of their selection, the appropriate provision of whichever of the conflicting statutes is designated by the executor shall govern and control.

## Chapter 83.16

### VALUATIONS, CREDITS, AND EXEMPTIONS

**83.16.010 Property appraised at fair market value.** All property of the estate of a deceased person, for the purposes of computing

the inheritance tax, shall be valued and appraised at the fair market value thereof on the day of the death of the decedent owner thereof and subsequent sales shall not affect the value so used. The executor, administrator or trustee in preparing the inventory in all probate cases, shall insert at the right of each real estate tract, the assessed valuation of such tract and of the improvements thereon for the information of the appraisers and other interested parties.

**83.16.020 Estates for life—Vested remainders.** When the estate of a deceased person is subject to an inheritance tax, and there is an annuity, life estate, or an estate for a term of years given to one or more persons and the remainder to another or others, the entire estate shall be appraised as other estates are required to be appraised by the laws of this state. The value of the annuity, life or term estate shall be determined in accordance with the rules, methods, and standards of mortality and value that are set forth in tables to be furnished by the insurance commissioner of this state upon request of the tax commission based upon such mortality tables as is from time to time required by law for use by life insurance companies in this state in determining nonforfeiture values under ordinary life insurance policies, except that the rate of interest used in computing the present value of the annuity, life or term estate shall be three and one-half percent per annum, and the value of the remainder interest shall be determined by deducting such computed value from the value of the entire property. After the values shall have been determined as provided in this section, the tax shall be computed and collected in the same manner that the tax on other estates is computed and collected: *Provided*, That any person owning the beneficial interest in the remainder may defer the payment of the tax thereon until he comes into possession of the same by filing in the office of the county clerk within thirty days after the determination of the tax, a good and sufficient surety company bond to the state, or such other security as is deemed by the tax commission to be adequate, in a sum equal to the amount of the tax conditioned that he will pay such tax in full within sixty days after coming into possession of the estate. The bond shall not operate to defer payment of the tax unless it is approved by the tax commission, and if it shall appear to the commission at any time that a bond previously filed and approved has become insufficient it may require a new bond to be filed. If the person owning the beneficial interest in the remainder shall fail to file a bond within the time herein provided, or if he shall fail to file a new bond when directed by the commission, the tax shall immediately become due and payable.



**83.16.030 Contingent remainders.** When property is transferred in trust or otherwise and the rights, interests or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, such property shall be appraised at its clear market value immediately upon the transfer or as soon thereafter as practicable and a tax shall be imposed upon such transfer at the highest rate which on the happening of any such contingencies or conditions would be probable under the inheritance tax provisions of this title and such tax so imposed shall be due and payable in the same manner as other taxes.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee, it shall be taxed as if there were no possibility of such divesting.

**83.16.040 Appraisalment—Review.** The superior court having jurisdiction, shall appoint three suitable, disinterested persons to appraise the estate and effects of deceased persons for inheritance tax purposes and subsequent sales shall not affect the value so used, and unless otherwise provided by order of the court, the appraisers appointed under the probate law to appraise the estate and effects of deceased persons, shall be and constitute the appraisers under the inheritance tax provisions of this title: *Provided, however,* That one of such appraisers shall be recommended by the supervisor, and appointed by the court as one of the three appraisers. The three appraisers thus appointed to appraise the estate shall determine the value thereof. In the event the three appraisers cannot agree upon the value, then each appraiser shall file with the court his findings, and the court shall then fix a value for the appraisalment and inheritance tax purposes. Anyone may file exceptions with the court to the appraisalment as found by the appraisers, which shall be heard and determined by the court having jurisdiction of the estate.

**83.16.060 Credit for gift tax paid.** In case any gift tax has been imposed upon any gift by the state of Washington under any gift tax act, and the property which was the subject of the gift is required to be included, upon the death of the donor, as a part of his estate, then there shall be credited against and applied in reduction of the inheritance taxes which would otherwise be chargeable against the heirs and the estate of such decedent an amount equal to the principal of the tax paid with respect to such gift.

**83.16.070 Property previously taxed.** As used in this section: "Property" includes property which can be identified as having been acquired in exchange for or with the proceeds of property previously taxed.

“Property previously taxed” means property transferred by a present decedent to any person who is a class A transferee, as defined by the inheritance tax laws of this state, with respect to the present decedent, where the property had previously been transferred to the present decedent by a prior decedent, whose death occurred not more than five years prior to that of the present decedent, and in relation to whom the present decedent was a class A transferee, and where an inheritance tax was paid to this state on such transfer.

There shall be allowed as an exemption in the estate of the present decedent an amount equal to that portion of the property previously taxed which is exclusive of the proportion of deductions chargeable against and any exemption allowed against the property previously taxed in the estate of the prior decedent and the proportion of deductions chargeable against the property previously taxed in the present decedent’s estate, which shall be determined under rules prescribed by the tax commission. For the purpose of computing such exemption, the value of each item of the property previously taxed shall be the gross value thereof as of the date of death of the prior decedent or as of the date of death of the present decedent, whichever is lower.

**83.16.080 Insurance taxable—Lien—Payment of proceeds.** Insurance payable upon the death of any person shall be deemed a part of the estate for the purpose of computing the inheritance tax and shall be taxable to the person, partnership, or corporation entitled thereto. Such insurance shall be taxable irrespective of the fact that the premiums of the policy have been paid by some person, partnership, or corporation other than the insured, or paid out of the income accruing from principal provided by the assured for such payment, whether such principal was donated in trust or otherwise: *Provided, however,* That there is exempt from the total amount of insurance receivable by all beneficiaries other than the executor, administrator or representative of the estate, regardless of the number of policies, the sum of forty thousand dollars and no more: *Provided, however,* That in the case of insurance upon the life of a decedent officer or employee of a corporation, payable to the corporation, or upon the life of a decedent employee of or partner in a business enterprise, payable to one or more of the partners, where all the premiums upon such policy have been paid exclusively by such beneficiary, upon the death of the decedent, the amount only of the proceeds of the policy in excess of the cash surrender value immediately preceding the death of the decedent shall be deemed a part of the estate for the purpose of computing the inheritance tax, and taxed as provided in class A, RCW 83.08.020.

Where more than one beneficiary is entitled to the benefit of

the provisions of this section exempting forty thousand dollars of the proceeds of insurance policies payable upon death, the benefit of such exemption shall be apportioned among such beneficiaries ratably and proportionately: *Provided*, That where there is fraternal benefit society insurance payable upon the death of the decedent and other insurance payable upon the death of the decedent, the forty thousand dollars exemption shall first be taken from the fraternal benefit society insurance and if the same does not equal forty thousand dollars, then the balance of the forty thousand shall be prorated among other policies.

The inheritance tax upon the proceeds of any insurance policy shall be a lien upon the proceeds of such policy in the hands or possession of the estate of the deceased insured or in the hands or possession of any other beneficiary under such policy to whom such proceeds may have been paid: *Provided*, That when proceeds of insurance payable upon death, or receivable by a beneficiary other than the executor or representative, the executor or representative shall recover from such beneficiary the tax due upon such proceeds of such policy or policies. The supervisor shall have power to release such lien with respect to all or any part of such proceeds if he be satisfied that the collection of the tax will not thereby be jeopardized.

Nothing in the inheritance tax provisions of this title shall prevent the payment by any insurance company, association or society of the proceeds of any policy upon the death of a decedent to the person entitled thereto, except where prior to such payment the supervisor has notified the company that the state is claiming a lien thereon payment shall be deferred until the tax has been paid.

*Note: See also section 11, chapter 292, Laws of 1961.*

**83.16.090 War risk insurance exempt.** The proceeds of all federal war risk insurance, heretofore or hereafter written, executed or issued or heretofore or hereafter paid or become a part of the estate of an insured, deceased soldier, shall be exempt from inheritance tax in passing from the federal government to the estate of such deceased soldier, and in passing from the estate of such deceased soldier to his heirs, legatees, devisees or beneficiaries.

## Chapter 83.20

### LEGACIES AND TRANSFERS EXEMPT FROM INHERITANCE TAX

**83.20.010 Legacies and transfers to certain entities.** All gifts, bequests, devises, and transfers of property to or for the use of any of the following shall be exempt from inheritance tax:

- (1) The United States of America;
- (2) The state of Washington;

(3) A municipal or public corporation, school district or any school or educational institution in this state supported by public funds in whole or in part;

(4) A trust or a fraternal society, order or association operating under the lodge system, exclusively for any religious, charitable, scientific, literary, educational, public or other like work, whether or not such work is to be carried on within this state; or

(5) A society, corporation, institution, organization or association exclusively engaged in or devoted to any religious, charitable, scientific, literary, educational, public or other like work, no part of the net earnings of which inures to the benefit of any private stockholder or individual, whether or not it be organized under the laws of this state or engaged in such work therein.

## Chapter 83.24

### DETERMINATION OF TAX WITHOUT PROBATE

**83.24.010 Determination of tax without administration.** When any person dies leaving property within the jurisdiction of the state of Washington, which shall pass by the statutes of inheritance of this or any other state, or by deed, grant, sale or gift made in contemplation of the death of the grantor or donor, or by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise, and there has been no application for letters of administration of the estate of such deceased person, or when administration of any estate has been completed without an adjudication of the inheritance tax, the liability of such property for the payment of an inheritance tax may be determined without administration in the manner hereinafter provided.

When any person interested in such property shall deem the same not subject to an inheritance tax, or when he admits the liability for such tax but desires to adjust the same, he may file a petition in the superior court of the proper county to determine the questions arising under the inheritance tax statutes. Such petition shall contain the name and date of death of decedent, the description and estimated value of all property involved, the names and places of residence of all persons interested in the same, and such other facts as are necessary to give the court jurisdiction. The court shall thereupon set a day for hearing said petition and a copy thereof, together with a notice of the time and place of such hearing, shall be served by the petitioner or his attorney upon the supervisor of the inheritance tax division and on each person interested in said property at least twenty days before the date of hearing, if served

personally, and if served by publication the service shall be the same as the service of summons by publication in civil actions.

The court shall hear said matter upon the relation of the parties, the testimony of witnesses and evidence produced in open court, and, if it shall be found that the property is not subject to any tax, the court shall make and enter an order determining that fact; but, if it shall appear that the whole or any part of said property is subject to a tax, the same shall be appraised and the tax levied and collected as in other cases. An adjudication by the superior court, as herein provided, shall be conclusive as to the lien of said tax, subject to the right of appeal to the supreme court allowed by the laws of the state.

In any case where the inheritance tax will not exceed three hundred dollars, the supervisor of the inheritance tax division may compromise such tax and issue a satisfaction therefor, without probate proceedings, where the necessary facts are furnished and filed by affidavit, but such release shall be only as to the assets of the estate shown and disclosed by such proceedings.

Note: See also section 12, chapter 292, Laws of 1961.

## Chapter 83.28

### PROCEDURE TO FIX TAX ON ESTATE

**83.28.010 Powers of commission and supervisor.** All the powers of a referee of the superior court having jurisdiction of the estate of a decedent shall be vested in the tax commission and its supervisor shall have jurisdiction to require the attendance before him of the executor or administrator of said estate or any person interested therein or any other person whom he may have reason to believe possesses knowledge of the estate of said decedent or knowledge of any property transferred by said decedent within the meaning of the inheritance tax provisions of this title or knowledge of any facts that will aid the supervisor or the court in the determination of said tax, but no person shall be required to attend at any place outside of the county in which such decedent resided at the time of his death or in which letters of administration could lawfully issue upon the estate of such decedent.

**83.28.020 Examination by supervisor.** For the purpose of compelling the attendance of such person or persons, and for the purpose of appraising any property or interest subject to or liable for any inheritance tax hereunder, and for the purpose of determining the amount of tax due thereon, the tax commission through its supervisor is hereby authorized to issue subpoenas compelling the attendance of witnesses before said supervisor. The supervisor may examine and take evidence of such witnesses or of such executor

or administrator or other person under oath concerning such property and the value thereof, and concerning the property or the estate of such decedent subject to probate. Any person or persons who shall be subpoenaed by the said supervisor to appear and testify or to produce books and papers and who shall refuse and neglect to appear and produce books relative to such appraisal shall be guilty of contempt.

**83.28.030 Findings filed in court.** Upon the completion of the investigation by the supervisor he shall file his findings with the clerk of the superior court in the matter of the estate of the decedent, showing the value of the estate and the amount of inheritance tax chargeable against or a lien upon such interest, acquired by virtue of said probate proceedings or by any transfer within the meaning of the inheritance tax provisions of this title, to any person, institution or corporation acquiring any property by virtue of said probate proceedings, or by any transfer within the meaning of the inheritance tax provisions of this title, and shall find the total amount of tax due the state of Washington, which shall be a claim against the estate and a lien upon all the property of the estate until same is paid.

**83.28.040 Clerk to give notice of findings.** Upon filing said report the clerk of said superior court shall on said day or the next succeeding judicial day give notice of such filing to all persons interested in such proceeding by causing notice thereof to be posted at the courthouse in the county where the court is held, and in addition thereto shall mail to all persons chargeable with any tax in said report, who have appeared in such proceedings, a copy of said notice.

**83.28.050 Court order.** At any time after the expiration of thirty days thereafter, if no objection to said report be filed, the said superior court or a judge thereof, shall, without further notice, give and make its order confirming said report and fixing the tax in accordance therewith.

**83.28.060 Objections.** At any time prior to the making of such order any person interested in such proceeding may file objections in writing with the clerk of the superior court, and serve a copy thereof upon the supervisor, and the same shall be noted for trial before the court and a hearing had thereon as provided for hearings in probate matters.

**83.28.070 Hearing by court.** Upon the hearing of said objections, the court shall make such order as to it may seem meet and proper in the premises: *Provided*, That for the purposes of said hearing the report of the supervisor shall be presumed to be correct

and it shall be the duty of the objector or objectors to proceed in support of said objection or objections.

### Chapter 83.32

## PROCEDURE TO FIX TAX ON PROPERTY PREVIOUSLY TRANSFERRED

**83.32.010 Citation by tax commission.** If it shall appear that any transfer has been made within the meaning of the inheritance tax provisions of this title, and the taxability thereof and the liability for such tax and the amount thereof have not been determined and that no proceedings are pending in any court in this state wherein the taxability of such transfer and liability therefor and the amount thereof may be determined, the tax commission through its supervisor shall issue a citation ordering and directing the persons who may appear liable therefor or known to own any interest in or part of the property transferred to appear before the said supervisor or other duly authorized agent of the tax commission in any county in which, under the law, letters of administration could issue upon the estate of the decedent, at a time and place in said citation named not less than ten days nor more than thirty days from the issuance of such citation to be examined under oath by said supervisor or agent concerning property transferred and the character and value thereof.

**83.32.020 Examination by supervisor or agent—Subpoenas—Findings filed in court—Subsequent proceedings.** The said supervisor or agent at the time and place in said citation named, or at such time and place to which he may adjourn said hearing, shall proceed to examine said person or persons, and such witnesses as he may subpoena before him and for the purpose of said hearing, and for the purpose of ascertaining any facts concerning the taxability of said transfer or any taxes due on account of such transfer, said supervisor or agent shall have the powers of a superior court to issue subpoenas compelling the attendance of witnesses before him and to administer oaths and take the evidence of such witnesses under oath concerning such property and the value thereof, and concerning such transfer. Said supervisor or agent shall enter his findings and conclusions in relation to said transfer and said tax, fix and determine the amount of inheritance tax, if any, due the state of Washington, and file his findings in which shall be set forth the amount of inheritance tax due the state of Washington, with the clerk of the superior court of such county. The procedure subsequent to such filing shall conform with the procedure outlined in RCW 83.28.040 and shall have the same effect as provided in RCW 83.28.050 and the same shall be a final determination of the

tax, subject to such exception as is found in RCW 83.28.060 and 83.28.070, and subject to such procedure as therein outlined.

Note: See also sections 14-17, chapter 292, Laws of 1961.

**83.32.050 Judgment in favor of state.** Should the court determine that the property described in the findings is subject to the lien of the said tax and that said property has been transferred within the meaning of the inheritance provisions of this title, the court shall afford affirmative relief to the state in said action and a judgment shall be rendered therein in favor of the state ascertaining and determining the amount of said tax, and the person or persons liable therefor and the property chargeable therewith or subject to lien therefor.

No fee shall be charged against the state, the tax commission or the supervisor by any officer in this state in any proceeding taken under the inheritance tax provisions of this title, nor shall any bond or undertaking be required in any such proceeding.

The orders, decrees, and judgments, fixing tax or determining that no tax is due, shall have the force and effect of judgments in civil actions, and the state or any interested party may appeal to the supreme court.

The lien of a judgment rendered as provided by this section shall be and remain a lien from the date of entry thereof for six years unless sooner paid, irrespective of the provisions of RCW 83.04.010, as amended.

## Chapter 83.36

### TAX COMMISSION'S POWERS

**83.36.005 Adoption of provisions of Chapter 82.01.** The provisions of chapter 82.01, as now or hereafter amended, apply to Title 83 as fully as though they were set forth herein.

**83.36.010 Powers in general.** The tax commission shall take charge of and exercise general supervision of the enforcement and collection of the direct and collateral inheritance taxes under this title, and in the discharge of such duty the tax commission through its supervisor may institute and prosecute such suits or proceedings in the courts of the state as may be necessary and proper, appearing therein for such purpose; and it shall be the duty of the several prosecuting attorneys to render assistance therein when called upon by the tax commission so to do.

The tax commission shall make and publish rules and regulations not inconsistent with the inheritance tax provisions of this title, necessary in enforcing its provisions, which rules and regulations shall have the same force and effect as if specifically included herein, unless declared invalid by the judgment of a court of record not appealed from.



The tax commission shall keep a record in which shall be entered memoranda of all the proceedings had in each case, and shall also keep an itemized account showing the amount of such taxes collected, in detail, charging the state treasurer therewith.

**83.36.020 Examination of books and documents—Secrecy enjoined—Penalty.** Whenever the supervisor shall have reasonable cause to believe that a tax is due under the inheritance tax provisions of this title, upon any transfer of any property, and that any person, firm, institution, company, association or corporation has possession, custody or control of any books, accounts, papers, or documents relating to or evidencing such transfer, the supervisor or his duly authorized agent, is hereby authorized and empowered to inspect the books, records, accounts, papers and documents of any such person, firm, institution, company, association or corporation, including the stock transfer book of any corporation, and to administer oaths to and examine any such person or any officer or agent of such firm, institution, company, association or corporation, for the purpose of acquiring any information deemed necessary or desirable by said supervisor or his assistants, for the proper enforcement of the inheritance tax provisions of this title, and for the collection of the full amount of the tax which may be due the state hereunder. Any and all information and records acquired by said supervisor, or his assistants, shall be deemed and held by said supervisor and said supervisor's assistants and each of them, as confidential, and shall not be divulged, disclosed or made known by them or any of them except insofar as may be necessary for the enforcement of the provisions of the inheritance tax provisions of this title. Any supervisor or assistant supervisor, or ex-supervisor or ex-assistant supervisor, or inheritance tax attorney, or ex-inheritance tax attorney, or assistant inheritance tax attorney, or ex-assistant inheritance tax attorney, who shall divulge, disclose, or make known any information acquired by such inspection and examination aforesaid, except insofar as the same may be necessary for the enforcement of the provisions of the inheritance tax provisions of this title, shall be guilty of a gross misdemeanor.

**83.36.030 Access to books and records.** An officer or agent of any firm, institution, company, association or corporation having or keeping an office within this state, who has in his custody or under his control any book, record, account, paper or document of such firm, institution, company, association or corporation, and any person having in his custody or under his control such book, record, account, paper or document who refuses to give to the supervisor, or said inheritance tax attorney, or any of said assistant inheritance tax attorneys, lawfully demanding as provided in this section, during office hours to inspect or take a copy of the same, or any

part thereof, for the purposes provided in RCW 83.36.020, a reasonable opportunity so to do, shall be liable to a penalty of not less than one thousand dollars nor more than twenty thousand dollars, and in addition thereto shall be liable for the amount of the taxes, interest and penalties due under the inheritance tax provisions of this title on such transfer, and the said penalties and liabilities for the violation of this section may be enforced in an action brought by the supervisor in any court of competent jurisdiction.

**83.36.040 List of heirs.** Upon the filing of any petition for letters of administration or for the probate of any will, the petitioner shall file with the clerk of the court a statement in such form as the tax commission may prescribe, which statement shall contain a list of heirs, legatees or devisees of said estate, if known, and the relationship which each bears to the decedent, together with a statement of the location, nature and probable value of the entire estate, and an estimate of the amount or value of each distributive share, the residence and date of death of decedent, and shall state whether such deceased died testate or intestate, and the clerk of the court shall not accept such petition for filing unless the same is accompanied by such statement. The clerk of the court shall immediately forward such statement to the tax commission.

**83.36.050 Copies of reports and papers by fiduciaries.** Administrators, executors and trustees of the estates subject to the inheritance tax shall, when demanded by the tax commission, send certified copies of such parts of their reports as may be demanded by it, and upon refusal of said parties to comply with such demand, it is the duty of the clerk of the court to furnish such copies, and the expense of making the same shall be charged against the estate as are other costs in probate, and such administrator, executor, or trustee, shall also upon request of the tax commission, furnish copies of all deeds, mortgages, trust agreements, insurance policies, and other instruments in writing that within his judgment are necessary for the determination of the inheritance taxes due the state of Washington, and shall also furnish to the tax commission an inheritance tax report in such form as prescribed by the tax commission, listing under oath the debts and expenses of administration which are allowable as deductions, and including such other information under oath, concerning the inheritance tax liability of the estate as may be required.

**83.36.060 Notice of transfer of real estate by trustees, executors and administrators.** Whenever any of the real estate of which any decedent may die seized shall pass to any body politic or corporate, or to any person or persons, or in trust for them, or some of them, it shall be the duty of the executor, administrator, or trustee of

said decedent to give information thereof in writing to the tax commission within three months after they undertake the execution of their expected duties, or if the fact be not known to them within that period, then within one month after the same shall have come to their knowledge.

### Chapter 83.40

#### ADJUSTMENTS WITH FEDERAL TAX

##### **83.40.010 Absorption of eighty percent federal estate tax credit.**

Where the tax imposed by the inheritance tax laws of the state of Washington is of a lesser amount than the maximum credit of eighty percent of the federal estate tax allowed by the federal estate tax act, then the tax provided for by the said inheritance tax laws of the state of Washington shall be increased so that the amount of tax due the state of Washington shall be the maximum amount of the credit allowed under said federal estate tax act: *Provided*, That the said additional tax shall be paid out of the same funds as any ordinary charge against the estate.

Where no tax is imposed by the inheritance tax laws of the state of Washington because of the exemptions thereunder and a tax is due the United States under the federal estate tax act, then a tax shall be due the state of Washington equal to maximum amount of the credit allowed under said federal estate act.

Should the amount of tax imposed by the inheritance tax laws of the state of Washington increased by this section, be afterwards found to be more than the maximum credit allowed under the federal estate tax act, then any excess over and above the said maximum credit shall be refunded as provided by law.

The executor or administrator of every decedent whose estate may be subject to the federal estate tax or to the inheritance tax laws of the state of Washington, shall file in the office of the supervisor of the inheritance tax division within twelve months after the death of such decedent, one copy of the federal estate tax return and inventory provided for in the federal estate tax act, and in like manner, one copy of all supplemental or amended returns and inventories filed with the federal government.

Said executor or administrator shall also file in the office of the supervisor of the inheritance tax division a copy of the corrected inventory and appraisal of the estate and the total amount of federal estate tax thereon, as finally determined by the federal government.

*Note: See also sections 18-21, chapter 292, Laws of 1961.*

**83.40.040 Valuation to be adjusted according to federal appraisal.** If after the values have been determined under the state statute for inheritance tax purposes, the same estate is valued

under the federal estate tax statute and the value of the property, or any portion thereof, fixed under the state statute as provided in RCW 83.40.010, and this valuation under the federal estate tax is accepted by the estate either by agreement or through final determination in the federal court, then in that event, the value as fixed under the state statute upon such property or portion thereof shall be increased to this amount for state inheritance tax purposes.

**83.40.050 Federal estate tax deducted.** In all estates the amount of the federal estate tax, as paid by the estate, shall be deducted as a claim or indebtedness against the estate: *Provided*, That where there is property belonging to decedent both within and without the state of Washington the amount of federal estate tax deductible shall be the proportionate part thereof that the value of the property having a taxable situs within this state bears to all of the property within and without this state.

Note: See also section 5, chapter 24, Laws of 1961 extraordinary session.

## Chapter 83.44

### PAYMENT OF INHERITANCE TAX—ENFORCEMENT— COMPROMISE

**83.44.010 Taxes when due—Interest.** All taxes imposed by the inheritance tax provisions of this title shall take effect and accrue upon the death of the decedent or donor. If such tax is not paid within fifteen months from the accruing thereof, interest shall be charged and collected at the rate of six percent per year unless the amount of tax cannot be determined because of litigation pending in any court of competent jurisdiction or arbitration under the provisions of chapter 83.14 which involves, either directly or indirectly, the amount of tax payable, in which case interest shall not be charged during the time necessarily consumed by such litigation or arbitration: *Provided*, That in no case shall interest be tolled for a period of more than three years from the expiration of the fifteen months after date of death. The minimum tax due in any event shall be paid within fifteen months from the accruing thereof. In all cases where a bond shall be given under the provisions of RCW 83.16.020 interest shall be charged at the rate of six percent per year from and after a period of sixty days from the time that the person or persons owning the beneficial interest come into the possession of same until the payment thereof.

The tax commission may, in its discretion, waive the payment of interest required to be assessed under the inheritance tax provisions of this title.

**83.44.020 Extension of time if estate complicated.** Whenever, by reason of the complicated nature of an estate, or by reason of

the confused condition of the decedent's affairs, it is impracticable for the executor, administrator, trustee or beneficiary of said estate to file with the clerk of the court a full, complete and itemized inventory of the personal assets belonging to the estate, within the time required by statute for filing inventories of the estates, the court may, upon the application of such representatives or parties in interest, extend the time for filing of the appraisal for a period not to exceed three months beyond the time fixed by law.

**83.44.030 Tax on corporate stock—How paid.** If a foreign executor, administrator or trustee shall assign any corporate stock, or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to such tax, the tax shall be paid to the state treasurer on or before the transfer thereof, otherwise, the corporation permitting its stock to be so transferred on its books shall be liable to pay such tax. No safe deposit company, bank or other institution, person or persons, holding any securities, property or assets of any nonresident decedent, shall deliver or transfer the same to any nonresident executor, administrator or representative of such decedent, until after a notice in writing of the time and place of such transfer shall have been duly given the tax commission at least ten days prior thereto, and the tax imposed by the inheritance tax provisions of this title paid thereon, and every such safe deposit company, bank or other institution, person or persons, shall be liable for the payment of such tax.

**83.44.040 Devise or bequest to fiduciary in lieu of commission—Excess liable to tax.** Whenever a decedent appoints one or more executors or trustees and in lieu of their allowance or commission, makes a bequest or devise of property to them which would otherwise be liable to said tax, or appoints them his residuary legatees, and said bequests, devises, or residuary legacies exceed what would be a reasonable compensation for their services, such excess shall be liable to such tax, and the court having jurisdiction of their accounts, upon its own motion, or on the application of the tax commission, shall fix such compensation.

**83.44.050 When legatee or devisee must pay tax—Lien.** Whenever any legacies subject to said tax are charged upon or payable out of any real estate, the heir or devisee, before paying the legacies, shall deduct said tax therefrom and pay it to the executor, administrator, trustee or state treasurer, and the same shall remain a charge and be a lien upon said real estate until it is paid; and payment thereof shall be enforced by the executor, administrator, trustee or tax commission, in the same manner as the payment of the legacy itself could be enforced.

**83.44.060 Fiduciaries must deduct or collect tax—Withholding delivery of legacy or property.** Every executor, administrator or trustee having in charge or trust any property subject to said tax, and which is made payable by him, shall deduct the tax therefrom, or shall collect the tax thereon from the legatee or person entitled to said property, and he shall not deliver any specific legacy or property subject to said tax to any person until he has collected the tax thereon.

**83.44.070 Compromise when liability doubtful.** Whenever an estate charged, or sought to be charged with the inheritance tax, is of such a nature, or is so disposed, that the liability of the estate is doubtful, or the value thereof cannot, with reasonable certainty, be ascertained under the provisions of law, the tax commission may compromise with the beneficiaries or representatives of such estates, and compound the tax thereon; but said settlement must be approved by the superior court having jurisdiction of the estate, and after such approval, the payment of the amount of the taxes so agreed upon shall discharge the lien against the property of the estate.

**83.44.080 Interest paid on refunds.** Where refunds are allowed in inheritance tax and escheat cases by relief bills of the legislature, the amount of money received and held by the state treasurer, by way of inheritance tax or escheat, shall draw interest at the rate of two percent per annum from the time of the receipt by the state treasurer of said money until the refund thereof pursuant to the relief bills of the legislature: *Provided*, That in all inheritance tax cases where securities are deposited with the state treasurer in lieu of a cash payment and thereafter returned to the person or persons so depositing said securities with the state treasurer, the interest and income from said securities received by the state treasurer shall be paid over to said person or persons so depositing said securities.

**83.44.100 Disposition of money received.** The state treasurer, upon receipt of any payments of tax, penalty, interest or fees collected under the inheritance tax provisions of this title shall deposit the same to the credit of the state general fund.

**83.44.110 No decree of distribution or discharge of fiduciary from liability until tax paid.** An executor, administrator or trustee shall not be discharged from liability for such inheritance tax, nor shall a decree of distribution be entered, nor said estate, nor any part of said estate, be distributed until a receipt signed by the state treasurer showing that the inheritance tax is paid, or written waiver executed by the supervisor showing that the estate is not subject to inheritance tax, or written acknowledgment by the

supervisor that provision for payment of the tax has been made to his satisfaction, is filed with the clerk of the court, or the court having jurisdiction over such estate shall have determined as herein provided that such estate is not liable to pay an inheritance tax.

Note: See also section 22, chapter 292, Laws of 1961.

### Chapter 83.48

#### QUIETING TITLE AGAINST TAX LIABILITY

**83.48.010 Actions authorized — Procedure.** Actions may be brought against the state by any interested person for the purpose of quieting the title to any property against the lien or claim of lien of any tax or taxes under the inheritance tax provisions of this title, or for the purpose of having it determined that any property is not subject to any lien for taxes nor chargeable with any tax under the inheritance tax provisions of this title. No such action shall be maintained where any proceedings are pending in any court or before the tax commission or the supervisor thereof in this state wherein the taxability of such transfer and the liability therefor and the amount thereof may be determined. All parties interested in said transfer and in the taxability thereof shall be made parties thereto and any interested person who refuses to join as plaintiff therein may be made a defendant. Summons for the state in said action shall be served upon the tax commission by delivering a copy thereof to the supervisor.

Upon the filing of the complaint the court shall enter an order directing the supervisor to hear said matter and to report to the court thereon, and shall direct notice of such time and place to be given for such hearing as the court shall deem proper, and shall refer said matter to said supervisor, who shall have all of the powers of a referee of said court, including the powers prescribed in RCW 83.28.020. The procedure subsequent to said reference to said supervisor shall conform to the provisions of RCW 83.28.030, 83.28.040, 83.28.050, 83.28.060 and 83.28.070. Should the court determine that the property described in the complaint is subject to the lien of said tax and that said property has been transferred within the meaning of the inheritance tax provisions of this title, the court shall grant affirmative relief to the state in said action and judgment shall be rendered therein in favor of the state, ascertaining and determining the amount of said tax and the person or persons liable therefor, and the property chargeable therewith or subject to lien therefor. If the court shall determine that such property or estate is not liable to be charged with any tax under the provisions of the inheritance tax provisions of this title, it shall enter its decree quieting title to such property against any and all such taxes, and discharging such person or persons from liability therefor.

**Chapter 83.52****VIOLATIONS AND PENALTIES**

**83.52.020 Fraudulent practices — Concealment — Penalty.** Any person or persons found guilty of practicing a fraud upon the state of Washington relating to the ascertainment, determination and collection of inheritance taxes, by misrepresentation of facts, or concealment of facts, and any person or persons who assist therein, either as principal, agent or accessory, either before or after the fact, shall be deemed guilty of a gross misdemeanor and upon conviction thereof be punished accordingly.

**Chapter 83.56****GIFT TAXES**

**83.56.005 “Calendar year” defined.** The term “calendar year” indicates only the calendar year 1941 and succeeding years, and, in the case of the calendar year 1941, includes only the portion of such year after March 21, 1941.

**83.56.010 “Deficiency” defined.** As used in this chapter in respect of the tax imposed by this chapter the term “deficiency” means:

(1) The amount by which the tax imposed by this chapter exceeds the amount shown as the tax by the donor upon his return; but the amount so shown on the return shall first be increased by the amounts previously assessed (or collected without assessment) as a deficiency, and decreased by the amounts previously abated, refunded, or otherwise repaid in respect of such tax; or

(2) If no amount is shown as the tax by the donor upon his return, or if no return is made by the donor, then the amount by which the tax exceeds the amount previously assessed (or collected without assessment) as a deficiency; but such amounts previously assessed, or collected without assessment shall first be decreased by the amount previously abated, refunded, or otherwise repaid in respect of such tax.

**83.56.020 “Net gifts” defined.** The term “net gifts” means the total amount of gifts made during the calendar year, less the deductions provided in RCW 83.56.060.

**83.56.030 Transfers subject to tax.** (1) For year 1941 and each calendar year thereafter a tax, computed as provided in this chapter, shall be imposed upon the privilege of transferring property by gift during such calendar years, by any individual resident or nonresident of the state of Washington; which tax shall apply whether the transfer is in trust or otherwise, whether the gift is direct or indirect, and whether the property is real or personal,



tangible or intangible; as to residents of this state, the tax shall apply to the transfer by gift of any property whatsoever, excepting only property, real or tangible personal permanently located outside this state; but, in the case of a nonresident, shall apply to a transfer only if the property is real or tangible personal, permanently located within the state of Washington; the tax shall not apply to a transfer made on or before March 21, 1941.

(2) In case of a transfer of community property, real or personal, tangible or intangible, by one spouse or by both spouses to a person other than a member of the community, two gifts shall be deemed to have been made, one by each spouse and each for one-half of the whole value of the property transferred.

(3) The tax shall not apply to a transfer of property in trust where the power to revest in the donor title to such property is vested in the donor, either alone or in conjunction with any person not having a substantial adverse interest in the disposition of such property or the income therefrom, but the relinquishment or termination of such power (other than the donor's death) shall be considered to be a transfer by the donor by gift of the property subject to such power, and any payment of the income therefrom to a beneficiary other than the donor shall be considered to be a transfer by the donor of such income by gift.

**83.56.040 Tax imposed—Basic exemptions.** A gift tax shall be imposed on the aggregate total of all net gifts for each calendar year and all prior years subject to this chapter at the following rates:

Class A. Any gift made to or for the use or benefit of a lineal ancestor, lineal descendant, husband, wife, stepchild or lineal descendant of a stepchild, adopted child or lineal descendant of an adopted child, adopted child of the lineal descendant of the donor, son-in-law, or daughter-in-law, is hereby denominated as class A. On any amount passing to class A, the tax shall be ninety percent of the amount of a tax computed at the following rates: On any amount up to and including twenty-five thousand dollars, one percent; on any amount in excess of twenty-five thousand dollars up to and including fifty thousand dollars, two percent; on any amount in excess of fifty thousand dollars up to and including seventy-five thousand dollars, three percent; on any amount in excess of seventy-five thousand dollars up to and including one hundred thousand dollars, four percent; on any amount in excess of one hundred thousand dollars up to and including two hundred thousand dollars, seven percent; on any amount in excess of two hundred thousand dollars up to and including five hundred thousand dollars, nine percent; on any amount in excess of five hundred thousand dollars, ten percent: *Provided*, That there shall be exempt ten

thousand dollars of any amount passing to class A, which exemption shall be taken from the first twenty-five thousand dollars.

Class B. Any gift made to or for the use or benefit of a brother or sister is denominated class B. On any amount passing to class B the tax shall be ninety percent of the amount of a tax computed at the following rates: On any amount up to and including five thousand dollars, three percent; on any amount in excess of five thousand dollars up to and including ten thousand dollars, four percent; on any amount in excess of ten thousand dollars up to and including thirty thousand dollars, seven percent; on any amount in excess of thirty thousand dollars up to and including fifty thousand dollars, ten percent; on any amount in excess of fifty thousand dollars up to and including one hundred thousand dollars, fifteen percent; on any amount in excess of one hundred thousand dollars, twenty percent: *Provided*, That there shall be exempt one thousand dollars of any amount passing to class B, which exemption shall be taken from the first five thousand dollars.

Class C. Any gift to or for the use or benefit of any person or body politic or corporate other than mentioned in class A and class B herein, is hereby denominated class C. On any amount passing to class C the tax shall be ninety percent of the amount of tax computed at the following rates: On any amount up to and including ten thousand dollars, ten percent; on any amount in excess of ten thousand dollars up to and including twenty-five thousand dollars, fifteen percent; on any amount in excess of twenty-five thousand dollars up to and including fifty thousand dollars, twenty percent; on any amount in excess of fifty thousand dollars, twenty-five percent.

Any gift of any property or income therefrom passing in trust shall be classified and taxed in accordance with the relationship of the cestui que trust.

In each calendar year a deduction shall be allowed from the gross tax as computed under this section in an amount equal to the total of all gift taxes previously paid to the state by the taxpayer on gifts subject to this chapter.

**83.56.050 Annual exclusion of three thousand dollars.** In the case of gifts, other than of future interests in property, made to any person by the donor during any calendar year, the first three thousand dollars of such gifts to such person or body politic or corporate shall not, for the purpose of this chapter, be included in the total amount of gifts made during such year.

**83.56.060 Deductions—Gifts to certain entities.** In computing net gifts for any calendar year there shall be allowed as deductions all gifts of property to or for the use of any of the following:

- (1) The United States of America;

(2) The state of Washington;

(3) A municipal or public corporation, school district or any school or educational institution in this state supported by public funds in whole or in part;

(4) A trust, or a fraternal society, order, or association operating under the lodge system, exclusively for any religious, charitable, scientific, literary, educational, public or other like work, whether or not such work is to be carried on within this state; or

(5) A society, corporation, institution, organization or association exclusively engaged in or devoted to any religious, charitable, scientific, literary, educational, public or other like work, no part of the net earnings of which inures to the benefit of any private stockholder or individual, whether or not it be organized under the laws of this state or engaged in such work therein.

**83.56.070 Transfer for inadequate consideration.** Where property is transferred for less than an adequate and full consideration in money or money's worth, the amount by which the value of the property exceeded the value of the consideration, in money or money's worth, for the purpose of the tax imposed by this chapter, shall be deemed a gift, and shall be included in computing the amount of gifts made during the calendar year.

**83.56.080 Valuation of property other than money.** If the gift is made in property other than money, the amount thereof shall be its true and fair value in money, less any encumbrance thereon at the time such gift is made, and such value shall be determined by the tax commission, and any party in interest may, within thirty days, appeal to the superior court from such determination. If the gift is made by transfer of property in trust or otherwise and constitutes a present or future interest less than a fee simple interest therein, the value thereof shall be computed in the same manner as provided by statute for the determination of inheritance taxes on like interests at the time the gift is made.

**83.56.090 Returns—Date of filing.** Any individual who within any calendar year makes any transfers by gift (except those which are not to be included in the total amount of gifts for such year) shall make a return under oath which shall set forth such information as is required by the tax commission.

The return shall be filed with the tax commission of the state of Washington on or before the fifteenth day of April following the close of the calendar year in which the gift is made.

**83.56.100 Donor to keep records and make returns.** (1) Every person liable to any tax imposed by this chapter or for the collection thereof, shall keep such records, render under oath such statements,

make such returns, and comply with such rules and regulations, as the tax commission may from time to time prescribe;

(2) Whenever it is necessary in the judgment of the tax commission it may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records, as the tax commission deems sufficient to show whether or not such person is liable to tax under this chapter.

**83.56.110 Payment of tax—Disposition of revenue.** The tax imposed by this chapter shall be paid by the donor to the tax commission on or before the fifteenth day of April following the close of the calendar year in which the gift is made.

All moneys paid to the tax commission under this chapter shall forthwith be transmitted to the state treasurer and credited to the general fund.

**83.56.120 Lien of tax.** The tax imposed by this chapter is a lien on any personal property embraced in a gift from the time the gift is made and until ten years after the time the tax becomes delinquent. The lien hereby imposed shall be subordinate to the lien of a mortgage or pledge of any part mortgaged or pledged by the donee or his successor in interest to a bona fide mortgagee or pledgee; and any part of the personal property, embraced in a gift, which is sold by the donee or his successor in interest to a bona fide purchaser for an adequate and full consideration in money or money's worth is divested of the lien hereby imposed and, in lieu thereof, the lien shall attach to all property of the donee (including after-acquired property), except any part thereof sold by the donee or his successor in interest to a bona fide purchaser for an adequate and full consideration in money or money's worth, and such lien shall be subordinate to the lien of a mortgage or pledge of any part of such property mortgaged or pledged by the donee or his successor in interest to a bona fide mortgagee or pledgee.

**83.56.130 Recordation of certificate of nonpayment attaches lien to realty.** In any case in which any tax, interest, or penalty imposed by this chapter is not paid when due, the tax commission may file for record in the office of the county auditor of any county a certificate giving the name of the donor and the donee or either of them and the amount of taxes, interest and penalties due. From the time of the recording of any such certificate the amount of the tax, interest and penalties therein set forth shall constitute a lien upon any real property then owned or thereafter acquired by any donor or donee named in such certificate located in the county in which said certificate is recorded, which lien shall have the same force, effect and priority as a lien created by the recording of a judgment. Said lien shall continue, however, for ten years after

the time the tax becomes delinquent or until the tax is paid, the property sold for the nonpayment thereof until the lien is released or otherwise extinguished.

**83.56.140 Release of lien.** If the tax commission is satisfied that the gift tax liability of any person has been provided for or will be provided for or that no gift tax liability exists, it may issue its certificate releasing any property of such person from the lien imposed by this chapter.

**83.56.150 Determination of correct tax.** As soon as practicable after the return is filed the tax commission shall examine it and shall determine the correct amount of the tax.

**83.56.160 Deficiency assessment—Review.** (1) If the tax commission determines that there is a deficiency in respect to the tax imposed by this chapter, it is authorized to send notice of such deficiency to the donor by registered mail. Within thirty days after such notice is mailed the donor may have the decision of the tax commission reviewed by filing a petition in the superior court for Thurston county, Washington, for determination of the deficiency. No assessment of a deficiency in respect to the tax imposed by this chapter, and no distraint or proceeding in court for its collection shall be made, begun or prosecuted until such notice has been mailed to the donor, nor until the expiration of such thirty days; nor if a petition be filed with the superior court for review until the decision has become final;

(2) If the donor files a petition for review, the entire amount redetermined as a deficiency by the decision of the court shall become final and shall be assessed and shall be paid upon notice and demand from the tax commission. No part of the amount determined as a deficiency by the tax commission, but disallowed as such by the decision of the court, shall be assessed or collected by distraint or by proceedings in court without assessment;

(3) If the donor does not file a petition for review as provided herein within the time prescribed, the deficiency, notice of which has been mailed to the donor, shall be assessed and shall be paid upon notice and demand of the tax commission;

(4) The donor shall at any time have the right, by a signed notice in writing filed with the tax commission, to waive the restrictions provided herein on the assessment and collection of the whole or any part of the deficiency;

(5) The tax commission shall have jurisdiction to redetermine the correct amount of the deficiency even if the amount so redetermined is greater than the amount of the deficiency, notice of which has been mailed to the donor, and to determine whether any additional amount or addition to the tax should be assessed,

if claim therefor is asserted by the tax commission at or before the hearing or rehearing;

(6) If the tax commission has mailed to the donor notice of a deficiency as provided herein, and the donor files a petition with the tax commission within the time prescribed, the tax commission shall have no right to determine any additional deficiency in respect to the calendar year, except in the case of fraud, and except as provided in this section, relating to assertion of greater deficiencies before the tax commission, or the making of jeopardy assessments. If the donor is notified that, on account of a mathematical error appearing upon the face of the return, an amount of tax in excess of that shown upon the return is due, and that an assessment of the tax has been or will be made on the basis of what would have been the correct amount of tax but for the mathematical error, such notice shall not be considered (for the purposes of this chapter) as a notice of a deficiency, and the donor shall have no right to file a petition with the tax commission based on such notice, nor shall such assessment or collection be prohibited by the provisions hereof;

(7) The tax commission in redetermining a deficiency in respect to any calendar year shall consider such facts with relation to the taxes for other calendar years as may be necessary correctly to determine the amount of such deficiency, but in so doing shall have no jurisdiction to determine whether the tax for any other calendar year has been overpaid or underpaid;

(8) For the purposes of this chapter the decision of the superior court shall be final unless there is an appeal taken to the supreme court;

(9) Where it is shown to the satisfaction of the tax commission that the payment of the deficiency upon the date prescribed for the payment thereof, will result in undue hardship to the donor, the tax commission, except where the deficiency is due to negligence, to intentional disregard of the rules and regulations, or to fraud with intent to evade the tax, may grant an extension for the payment of such deficiency or any part thereof, for a period not in excess of six months. If an extension is granted, the tax commission may require the donor to furnish a bond in such amount, not exceeding double the amount of the deficiency, and with such sureties as the tax commission deems necessary conditioned upon the payment of the deficiency in accordance with the terms of the extension;

(10) In the absence of notice to the tax commission of the existence of a fiduciary relationship notice of a deficiency in respect of the tax imposed by this chapter, if mailed to the donor at his last known address, shall be sufficient for the purposes of this chapter even if such donor is deceased, or is under a legal disability.

**83.56.170 Interest on deficiency assessments.** Interest upon the amount determined as a deficiency shall be assessed at the same time as the deficiency, shall be paid upon notice and demand from the tax commission, and shall be collected as a part of the tax, at the rate of six percent per annum from the due date of the tax to the date the deficiency is assessed, or, in case of waiver under RCW 83.56.160(4), to the thirtieth day after the filing of such waiver or the date the deficiency is assessed, whichever is the earlier.

**83.56.180 Jeopardy assessment.** (1) If the tax commission believes that the assessment or collection of a deficiency will be jeopardized by delay, it shall immediately assess such deficiency (together with all interest, additional amounts or additions to the tax provided for by law) and notice and demand shall be made by the tax commission for the payment thereof;

(2) If the jeopardy assessment is made before any notice in respect of the tax to which the jeopardy assessment relates has been mailed, then the tax commission shall mail a notice within sixty days after the making of the assessment;

(3) The jeopardy assessment may be made in respect of a deficiency greater or less than that notice of which has been mailed to the donor, despite the provisions of this chapter prohibiting the determination of additional deficiencies, and whether or not the donor has theretofore filed a petition with the superior court;

(4) When a jeopardy assessment has been made, the donor, within ten days after notice and demand for the payment of the amount of the assessment, may obtain a stay of collection of the whole or any part of the amount of the assessment by filing with the tax commission a bond in such amount, not exceeding double the amount as to which the stay is desired, and with such sureties as the tax commission deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, as is not abated by a decision of the superior court which has become final, together with interest thereon as provided herein;

(5) If the bond is given before the donor has filed his petition with the superior court the bond shall contain a further condition that if a petition is not filed within the period provided in this chapter, then the amount, the collection of which is stayed by the bond, will be paid on notice and demand at any time after the expiration of such period, together with interest thereon at the rate of six percent per annum from the date of the jeopardy notice and demand to the date of notice and demand under this subsection;

(6) Upon the filing of the bond the collection of so much of the amount assessed as is covered by the bond shall be stayed. The donor shall have the right to waive such stay at any time in respect

of the whole or any part of the amount covered by the bond, and if as a result of such waiver any part of the amount covered by the bond is paid, then the bond shall, at the request of the donor, be proportionately reduced. If the tax commission determines that the amount assessed is greater than the amount which should have been assessed then when the decision of the superior court is rendered the bond shall, at the request of the donor, be proportionately reduced;

(7) When the petition has been filed with the superior court and when the amount which should have been assessed has been determined by a decision of the court which has become final, then any unpaid portion, the collection of which has been stayed by the bond, shall be collected as part of the tax upon notice and demand from the commission, and any remaining portion of the assessment shall be abated. If the amount already collected exceeds the amount determined as the amount which should have been assessed, such excess shall be credited or refunded by the state of Washington. If the amount determined as the amount which should have been assessed is greater than the amount actually assessed, then the difference shall be assessed and shall be collected as part of the tax upon notice and demand from the tax commission.

**83.56.190 Interest on jeopardy assessment.** In the case of the amount collected under RCW 83.56.180 (4) there shall be collected at the same time as such amount, and as a part of the tax, interest at the rate of six percent per annum upon such amount from the date of the jeopardy notice and demand to the date of notice and demand under RCW 83.56.180 (7), or, in case of the amount collected in excess of the amount of the jeopardy assessment, interest as provided in RCW 83.56.170.

**83.56.200 Time limited for making assessment.** (1) Except as otherwise herein provided, the amount of taxes imposed by this chapter shall be assessed within one year after the return is filed, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of three years after the return was filed;

(2) In the case of false or fraudulent return with intent to evade tax or of failure to file return the tax may be assessed or a proceeding in court for the collection of such tax may be begun without assessment at any time;

(3) Where the assessment of any tax imposed by this chapter has been made within the statutory period of limitation properly applicable thereto such tax may be collected by distraint or by a proceeding in court, but only if begun (a) within six years after the assessment of the tax, or (b) prior to the expiration of any



period for collection agreed upon in writing by the tax commission and the donor.

**83.56.210 Suspension of statute of limitations.** The running of the statute of limitations provided herein on the making of assessments and the beginning of distraint or a proceeding in court for collection, in respect of any deficiency, shall (after the mailing of notice) be suspended for the period during which the tax commission is prohibited from making the assessment or beginning distraint or a proceeding in court, and for sixty days thereafter.

**83.56.220 Interest on delinquent taxes.** (1) Where the amount determined by the donor as the tax imposed by this chapter, or any part of such amount, is not paid on the due date of the tax, there shall be collected as a part of the tax, interest, upon the unpaid amount at the rate of one percent per month from the due date until it is paid;

(2) Where an extension of time for payment of the amount so determined as the tax by the donor has been granted, and the amount the time for payment of which has been extended, and the interest thereon determined under RCW 83.56.230(1), is not paid in full prior to the expiration of the period of the extension, then, in lieu of the interest provided for in subsection (1) of this section, interest at the rate of one percent per month shall be collected on such unpaid amount from the date of the expiration of the period of the extension until it is paid;

(3) Where a deficiency, or any interest assessed in connection therewith under RCW 83.56.170 or any addition to the tax provided for in this chapter, is not paid in full within ten days from the date of notice and demand from the tax commission, there shall be collected as part of the tax, interest upon the unpaid amount at the rate of one percent a month from the date of such notice and demand until it is paid;

(4) If a bond is filed, as provided in RCW 83.56.180, the provisions of subsection (1) of this section shall not apply to the amount covered by the bond;

(5) If the part of the deficiency, the time for payment of which is extended as provided in RCW 83.56.160 (9) is not paid in accordance with the terms of the extensions, there shall be collected, as a part of the tax, interest on such amount at the rate of one percent per month for the period from the time fixed by the terms of the extension for its payment until it is paid, and no other interest shall be collected on such unpaid amount for such period;

(6) If the amount included in the notice and demand from the tax commission under RCW 83.56.180 (7) is not paid in full within ten days after such notice and demand, then there shall be collected, as part of the tax, interest upon the unpaid amount at the rate of

one percent a month from the date of such notice and demand until it is paid.

**83.56.230 Interest when time is extended.** (1) If the time for payment of the amount determined as the tax by the donor is extended under the authority of this chapter, there shall be collected as a part of such amount interest thereon at the rate of six percent per annum from the date when such payment should have been made if no extension had been granted, until the expiration of the period of the extension;

(2) In case an extension for the payment of a deficiency is granted, there shall be collected as a part of the tax, interest on the part of the deficiency the time for payment of which is so extended, at the rate of six percent per annum for the period of extension, and no other interest shall be collected on such part of the deficiency for such period.

**83.56.240 Credit or refund for overpayment—Claim—Time limit.**

(1) Where there has been an overpayment of any tax imposed by this chapter, the amount of such overpayment shall be credited against any gift tax then due from the taxpayer, and any balance shall be refunded by the state of Washington to the taxpayer;

(2) Limitation on allowance. (a) No such credit or refund shall be allowed or made after two years from the time the tax was paid, unless before the expiration of such period a claim therefor is filed by the taxpayer; (b) The amount of the credit or refund shall not exceed the portion of the tax paid during the three years immediately preceding the filing of the claim, or if no claim was filed, then during the three years immediately preceding the allowance of the credit or refund;

(3) If the tax commission has mailed to the taxpayer a notice of deficiency under RCW 83.56.160(1) and if the taxpayer files a petition with the superior court within the time prescribed in such section, no credit or refund in respect of the tax for the calendar year in respect of which the tax commission has determined the deficiency shall be allowed or made and no suit by the taxpayer for the recovering of any part of such tax shall be instituted in any court except: (a) As to the overpayments determined by a decision of the court which has become final; and (b) as to any amount collected in excess of an amount computed in accordance with the decision of the court which has become final; and (c) as to any amount collected after the period of limitation upon the beginning of distraint or a proceeding in court for collection has expired; but in any such claim for credit or refund or in any such suit for refund the decision of the court which has become final, as to whether such period has expired before the notice of deficiency was mailed, shall be conclusive;

(4) If the court finds that there is no deficiency and further finds that the taxpayer has made an overpayment of tax in respect of the taxable year in respect of which the tax commission determined the deficiency, the court shall have jurisdiction to determine the amount of such overpayment, and such amount shall, when the decision of the court has become final, be credited or refunded to the taxpayer. No such credit or refund shall be made of any portion of the tax paid more than three years before the filing of the claim or the filing of the petition, whichever is earlier.

**83.56.250 Liability of transferee or fiduciary—Statute of limitations—Injunctions prohibited.** (1) The amount of the following liabilities shall, except as hereinafter provided, be assessed, collected and paid in the same manner and subject to the same provisions and limitations as in the case of a deficiency in the tax imposed by this chapter (including the provisions in case of a delinquency in payment after notice and demand, the provisions authorizing distraint and proceedings in court for collection, and the provisions prohibiting claims and suits for refunds):

(a) The liability, at law or in equity, of a transferee of property of a donor, in respect to the tax (including interest, additional amounts, and additions to the tax provided by law) imposed by this chapter;

(b) The liability of a fiduciary in respect of the payment of any such tax from the estate of the donor;

Any such liability may be either as to the amount of tax shown on the return or as to any deficiency in tax;

(2) The period of limitation for assessment of any such liability of a transferee or fiduciary shall be as follows:

(a) Within one year after the expiration of the period of limitation for assessment against the donor;

(b) If a court proceeding against the donor for the collection of the tax has been begun within the period provided in paragraph (a), then within one year after return of execution in such proceedings;

(3) For the purpose of this section, if the donor is deceased, the period of limitation for assessment against the donor shall be the period that would be in effect had the death not occurred;

(4) The running of the statute of limitations upon the assessment of the liability of a transferee or fiduciary shall, after mailing of the notice under RCW 83.56.160(1) to the transferee or fiduciary, be suspended for the period during which the tax commission is prohibited from making the assessment in respect of the liability of the transferee or fiduciary (and in any event, if a proceeding in respect of the liability is placed on the docket of the superior court, until the decision of the court becomes final, and for sixty days thereafter);

(5) No suit shall be maintained in any court for the purpose of restraining the assessment or collection of (a) the amount of the liability, at law or in equity of a transferee of property of a donor in respect of any gift tax, or (b) the amount of the liability of a fiduciary under this chapter, in respect of any such tax;

(6) As used in this section, the term "transferee" includes donee, heir, legatee, devisee, and distributee;

(7) In the absence of notice to the tax commission under RCW 83.56.270(2) of the existence of a fiduciary relationship, notice of liability enforceable under this section in respect of a tax imposed by this chapter, if mailed to the person subject to the liability at his last known address, shall be sufficient for the purposes of this chapter even if such person is deceased, or is under legal disability, or, in the case of a corporation, has terminated its existence.

**83.56.270 Powers and duties of fiduciary.** (1) Upon notice to the tax commission that any person is acting in a fiduciary capacity such fiduciary shall assume the powers, rights, duties and privileges of the donor in respect of a tax imposed by this chapter (except as otherwise specifically provided and except that the tax shall be collected from the estate of the donor), until notice is given that the fiduciary capacity has terminated;

(2) Upon notice to the tax commission that any person is acting in a fiduciary capacity for a person subject to the liability of the tax imposed under this chapter, the said fiduciary shall assume on behalf of such person, the powers, rights, duties, and all the privileges of such person (except, however, that the liability shall be collected from the estate of such person), until notice is given that the fiduciary capacity has terminated;

(3) Notice shall be given in accordance with the regulations prescribed by the tax commission.

**83.56.280 Civil penalty for failure to file return.** In case of any failure to make and file a return required by this chapter, within the time prescribed by law or by the tax commission in pursuance of law, twenty-five percent of the tax shall be added to the tax, except that when a return is filed after such time and it is shown that the failure to file it was not due to wilful neglect no such addition shall be made to the tax. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax.

**83.56.290 Civil penalties for negligent or fraudulent deficiencies.** (1) If any part of any deficiency is due to negligence or intentional disregard of rules and regulations but without intent to defraud,

five percent of the total amount of the deficiency (in addition to such deficiency) shall be assessed, collected, and paid in the same manner as if it were a deficiency, except that the provisions relating to interest on deficiencies shall not be applicable;

(2) If any part of any deficiency is due to fraud with intent to evade the tax, then fifty percent of the total amount of the deficiency (in addition to such deficiency) shall be so assessed and collected, and paid.

**83.56.300 Criminal penalty.** Any person required under this chapter to pay any tax or required by law or regulations made under authority thereof to make a return, keep any records, or supply any information, for the purpose of the computation, assessment, or collection of any tax imposed by this chapter who fraudulently fails to pay such tax, make such return, keep such records, or supply such information, or who fraudulently attempts in any manner to evade or defeat any tax imposed by this chapter, or the payment thereof at the time or times required by law or regulations shall, in addition to other penalties provided by law, be guilty of a misdemeanor, and upon conviction thereof, be fined not more than one thousand dollars or imprisoned for not more than one year, or both, together with the costs of prosecution.

**83.56.310 Rules and regulations.** The tax commission shall prescribe and publish all needful rules and regulations for the enforcement of this chapter.

**83.56.320 Compromise or waiver of interest assessed.** The tax commission may, for good cause shown, compromise or waive any interest assessed under the provisions of this chapter.

**83.56.900 Short title.** This chapter may be cited as the "Gift Tax Act of 1941".

## Chapter 83.60

### GIFTS OF POWERS OF APPOINTMENT

**83.60.010 Definitions.** As used in this chapter:

"Donor" means any person who creates a power of appointment.

"Donee" means any person given the power to exercise the appointment.

"Property" means any property subject to the power of appointment which is within the jurisdiction of this state.

"Trustee" means any person, including a donee, who holds the property or the title thereto in trust or otherwise.

"Ultimate beneficiary" means any person who becomes entitled to the property through exercise of the power, or by the reason of nonexercise of the power, or by reason of renouncement of the

power by the donee, or by reason of renouncement or waiver by the person appointed to receive the property.

"Greatest possible tax" means a tentative tax computed on an assumed devolution of the property to an ultimate beneficiary within the limitations of the power, who would be taxable at the highest rates provided by the gift tax laws of this state.

"Final tax" means the tax determined under the gift tax laws of this state when the power is exercised or terminated.

"Due date" means the fifteenth day of March following the close of the calendar year in which any gift is made.

"Commission" means the tax commission of this state.

**83.60.020 Transfer subject to gift tax, when.** The gift of a power of appointment, in conjunction with a disposition of property which is effected before or after June 7, 1951, by intervivos transfer, direct, or in trust or otherwise, is subject to the gift tax laws of this state from the donor to the ultimate beneficiary thereof.

**83.60.030 Due date, lien, payment of tax—Valuation—Refund inures to ultimate beneficiary.** The tax due is due as of the date of the gift, and shall be a lien upon the property until paid in full. It shall be the duty of the trustee to pay the tax or provide the security therefor as hereinafter provided, but no provision of this chapter shall be construed as imposing a personal liability on such trustee. The tax shall be assessed on the value of the property as of the date of the gift regardless of any subsequent increase or decrease in value, and may be paid from the property at the discretion of the trustee. Any refund granted as hereinafter provided shall inure to the benefit of the ultimate beneficiary.

**83.60.040 Donee to give notice of exercise, termination of power—Liability for failure.** Upon the exercise or termination of the power, prior to furnishing the bond or other security for the tax as hereinafter provided, it shall be the duty of the donee to immediately notify the commission thereof, together with the name and address of the ultimate beneficiary and his relationship to the donor. If the donee fails to so notify the commission, which failure results in loss of tax, he shall be liable for such tax.

**83.60.050 Bond or security for payment of tax—Alternatives.** Unless the greatest possible tax is paid in full on or before the due date, a surety company bond shall be executed in favor of the state of Washington by the trustee and filed with the commission, which bond shall be binding on his successors or representatives in an amount equal to the greatest possible tax, conditioned that upon the exercise or termination of the power the commission will be notified and the final tax paid in full: *Provided*, That the trustee may elect to pay a tentative tax based on the probabilities of devolu-

tion of the property, and file a bond only for the difference between the tentative tax paid and the greatest possible tax. The commission, in its discretion, may accept other adequate security in lieu of any bond or payment of tax. If at any time the commission has cause to believe that the bond or security furnished is inadequate to insure payment of the final tax, it may require such further security from the remaining property as it deems necessary. If the trustee fails or refuses to pay such tax, or furnish a bond or adequate security, the greatest possible tax shall immediately become due and payable, and may be enforced against the property by the commission through foreclosure proceedings. Any bond executed by the trustee as above provided shall not be released or exonerated without written consent of the commission.

**83.60.060 Refund of excess payment of tentative tax.** In the event any tentative tax paid as provided heretofore is determined to be in excess of the final tax, a refund for the excess shall be granted by the commission, without interest.

**83.60.070 Tax payments — When due—Delinquencies—Interest.** The trustee shall have until the due date to pay any tentative tax provided in this chapter, and if not so paid, interest shall be charged on such tax at the rate of one percent per month from the first of January next preceding the due date until paid. Interest shall not be charged on the final tax if paid within three months of the exercise or termination of the power, but if not so paid, interest shall be charged at the rate of six percent per annum from the date the power was exercised or terminated.

**83.60.080 Exercise of power by granting power to another donee —Taxation.** In the event the donee exercises the power by granting a power of appointment to another donee to all or any part of the property, such property shall be taxed as if the second donee is the ultimate beneficiary thereof, as above provided, and the second donee is then considered as the owner of the property for the purposes of this chapter.

## Chapter 83.98

### CONSTRUCTION

**83.98.010 Continuation of existing law.** The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as restatements and continuations, and not as new enactments.

**83.98.020 Title, chapter, section headings not part of law.** Title headings, chapter headings, and section or subsection headings, as used in this title, do not constitute any part of the law.

**83.98.030 Invalidity of part of title not to affect remainder.** If any section, subdivision of a section, paragraph, sentence, clause or word of this title for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this title but shall be confined in its operation to the section, subdivision of a section, paragraph, sentence, clause or word directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this title shall be adjudged invalid as to any person, corporation, association or class of persons, corporations or associations included within the scope of the general language of this title such invalidity shall not affect the liability of any person, corporation, association or class of persons, corporations or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any section, subdivision of a section, paragraph, sentence, clause, word or any person, corporation, association or class of persons, corporations or associations as to which this title is declared invalid been eliminated from the title at the time the same was considered the title would have nevertheless been enacted with such portions eliminated.

**83.98.040 Repeals and saving.** The following acts or parts of acts are repealed:

- (1) Sections 1 through 18, chapter 55, Laws of 1901;
- (2) Section 1, chapter 93, Laws of 1905;
- (3) Sections 1 and 2, chapter 114, Laws of 1905;
- (4) Sections 1 through 13, chapter 217, Laws of 1907;
- (5) Section 1, chapter 19, Laws of 1911;
- (6) Section 1, chapter 43, Laws of 1917;
- (7) Sections 1 through 7, chapter 146, Laws of 1917;
- (8) Section 1, chapter 24, Laws of 1919;
- (9) Section 1, chapter 29, Laws of 1919;
- (10) Section 1, chapter 51, Laws of 1921;
- (11) Section 1, chapter 119, Laws of 1923;
- (12) Sections 1-3, chapter 135, Laws of 1929;
- (13) Sections 1 through 4, chapter 202, Laws of 1929;
- (14) Sections 1 through 8, chapter 205, Laws of 1929;
- (15) Section 1, chapter 124, Laws of 1931;
- (16) Sections 1 through 13, chapter 134, Laws of 1931;
- (17) Sections 104 through 127, chapter 180, Laws of 1935;
- (18) Section 1, chapter 106, Laws of 1937;
- (19) Sections 1 through 14, chapter 202, Laws of 1939;
- (20) Sections 1 through 31, chapter 119, Laws of 1941;
- (21) Sections 1 through 3, chapter 124, Laws of 1941;



- (22) Sections 1 through 3, chapter 197, Laws of 1941;
- (23) Section 1, chapter 224, Laws of 1943;
- (24) Section 1, chapter 276, Laws of 1943;
- (25) Section 1, chapter 277, Laws of 1943;
- (26) Sections 1 through 6, chapter 184, Laws of 1945;
- (27) Sections 1 and 2, chapter 206, Laws of 1945;
- (28) Sections 1 and 2, chapter 21, Laws of 1947;
- (29) Sections 1 through 5, chapter 140, Laws of 1949;
- (30) Section 1, chapter 218, Laws of 1949;
- (31) Sections 1 through 17, chapter 185, Laws of 1951;
- (32) Section 1, chapter 136, Laws of 1953;
- (33) Section 1, chapter 137, Laws of 1953;
- (34) Sections 1 and 2, chapter 138, Laws of 1953;
- (35) Section 1, chapter 139, Laws of 1953;
- (36) Section 1, chapter 118, Laws of 1955;
- (37) Section 1, chapter 119, Laws of 1955;
- (38) Sections 1 through 3, chapter 280, Laws of 1957;
- (39) Sections 1 through 4, chapter 285, Laws of 1957;
- (40) Sections 1 through 7, chapter 46, Laws of 1959;
- (41) Section 1, chapter 296, Laws of 1959.

Such repeals shall not be construed as affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes repealed, nor as affecting the application of any provision repealed herein which provides for the retroactive application of any provision of this title or laws prior hereto, nor as invalidating, abating or otherwise affecting any criminal or civil proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder, nor the term of office or appointment or employment of any person appointed or employed thereunder.

**83.98.050 Emergency.** This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

## TITLE 84 PROPERTY TAXES

### Chapter 84.04

#### DEFINITIONS

**84.04.010 Introductory.** Unless otherwise expressly provided or unless the context indicates otherwise, terms used in this title shall have the meaning given to them in this chapter.

**84.04.020 "Assessed valuation of taxable property", and allied terms.** The terms "assessed valuation of taxable property", "valuation of taxable property", "value of taxable property", "taxable value of property", "property assessed" and "value" whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as defined in RCW 84.04.030.

**84.04.030 "Assessed value of property."** "Assessed value of property" shall be held and construed to mean the aggregate valuation of the property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy.

**84.04.040 "Assessment year", "fiscal year."** The assessment year contemplated in this title and the fiscal year contemplated in this title shall commence on January 1st and end on December 31st in each year.

**84.04.045 "County auditor."** "County auditor" shall be construed to mean registrar or recorder, whenever it shall be necessary to use the same to the proper construction of this title.

**84.04.050 "Householder."** "Householder" shall be taken to mean and include every person, married or single, who resides within the state of Washington being the owner or holder of an estate or having a house or place of abode, either as owner or lessee.

**84.04.060 "Money", "moneys."** "Money" or "moneys" shall be held to mean gold and silver coin, gold and silver certificates, treasury notes, United States notes, and bank notes.

**84.04.065 Number and gender.** Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males.

**84.04.070 "Oath", "swear."** "Oath" may be held to mean affirmation, and the word "swear" may be held to mean affirm.

**84.04.075 "Person."** "Person" shall be construed to include firm, company, association or corporation.

**84.04.080 "Personal property."** "Personal property" for the purposes of taxation, shall be held and construed to embrace and include, without especially defining and enumerating it, all goods, chattels, stocks, estates or moneys; all standing timber held or owned separately from the ownership of the land on which it may stand; all fish trap, pound net, reef net, set net and drag seine

fishing locations; all leases of real property and leasehold interests therein for a term less than the life of the holder; all improvements upon lands the fee of which is still vested in the United States, or in the state of Washington; all gas and water mains and pipes laid in roads, streets or alleys; and all property of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property for the purpose of taxation and as being subject to the laws and under the jurisdiction of the courts of this state, whether the same be any marine craft, as ships and vessels, or other property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad: *Provided*, That mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county, municipal and taxing district bonds and warrants shall not be considered as property for the purpose of this title, and no deduction shall hereafter be made or allowed on account of any indebtedness owed.

**84.04.090 "Real property."** The term "real property" for the purposes of taxation shall be held and construed to mean and include the land itself, whether laid out in town lots or otherwise, and all buildings, structures or improvements or other fixtures of whatsoever kind thereon, except improvements upon lands the fee of which is still vested in the United States, or in the state of Washington, and all rights and privileges thereto belonging or in any wise appertaining, except leases of real property and leasehold interests therein for a term less than the life of the holder; and all substances in and under the same; all standing timber growing thereon, except standing timber owned separately from the ownership of the land upon which the same may stand or be growing; and all property which the law defines or the courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law for the purposes of taxation.

**84.04.100 "Tax" and derivatives.** The word "tax" and its derivatives, "taxes," "taxing," "taxed," "taxation" and so forth shall be held and construed to mean the imposing of burdens upon property in proportion to the value thereof, for the purpose of raising revenue for public purposes.

**84.04.110 "Tax commission."** "Tax commission" shall be held and construed to mean the tax commission of the state of Washington.

**84.04.120 "Taxing district."** "Taxing district" shall be held and construed to mean and include the state and any county, city, town, township, port district, school district, road district, metropolitan park district, water district or other municipal corporation, now or hereafter existing, having the power or authorized by law to

impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

**84.04.130 "Tract", "lot", etc.** "Tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands" shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person or company.

### Chapter 84.08

#### GENERAL POWERS AND DUTIES OF TAX COMMISSION

**84.08.005 Adoption of provisions of chapter 82.01.** The provisions of chapter 82.01, as now or hereafter amended, apply to Title 84 as fully as though they were set forth herein.

**84.08.010 Powers of tax commission—General supervision—Rules and processes—Visitation of counties.** The tax commission shall:

(1) Exercise general supervision and control over the administration of the assessment and tax laws of the state, over county assessors, and county boards of equalization, and over boards of county commissioners, county treasurers and county auditors and all other county officers, in the performance of their duties relating to taxation, and perform any act or give any order or direction to any county board of equalization or to any county assessor or to any other county officer as to the valuation of any property, or class or classes of property in any county, township, city or town, or as to any other matter relating to the administration of the assessment and taxation laws of the state, which, in the commission's judgment may seem just and necessary, to the end that all taxable property in this state shall be listed upon the assessment rolls and valued and assessed according to the provisions of law, and equalized between persons, firms, companies and corporations, and between the different counties of this state, and between the different taxing units and townships, so that equality of taxation and uniformity of administration shall be secured and all taxes shall be collected according to the provisions of law.

(2) Formulate such rules and processes for the assessment of both real and personal property for purposes of taxation as are best calculated to secure uniform assessment of property of like kind and value in the various taxing units of the state, and relative uniformity between properties of different kinds and values in the

same taxing unit. The tax commission shall furnish to each county assessor a copy of the rules and processes so formulated. The tax commission may, from time to time, make such changes in the rules and processes so formulated as it deems advisable to accomplish the purpose thereof, and it shall inform all county assessors of such changes.

(3) Visit the counties in the state, unless prevented by necessary official duties, for the investigation of the methods adopted by the county assessors and county boards of commissioners in the assessment and equalization of taxation of real and personal property; carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered.

**84.08.020 Additional powers—To advise county and local officers—Books and blanks—Reports.** The tax commission shall:

(1) Confer with, advise and direct assessors, boards of equalization, county boards of commissioners, county treasurers, county auditors and all other county and township officers as to their duties under the law and statutes of the state, relating to taxation, and direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and the collection of taxes, and cause complaint to be made against any of such public officers in the proper county for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said commission or any member thereof may call upon prosecuting attorneys or the attorney general, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the state in respect to the assessment and taxation of property.

(2) Prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and change such forms when prescribed by law, and recommend to the legislature such changes as may be deemed most economical to the state and counties, and such recommendation shall be accompanied by carefully prepared bill or bills for this end.

(3) Require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of public funds for all purposes, and other information which said commission may request.

**84.08.030 Additional powers—To test work of assessors—Supplemental assessment lists.** The tax commission shall examine and test the work of county assessors at any time, and have and possess

all rights and powers of such assessors for the examination of persons, and property, and for the discovery of property subject to taxation, and if it shall ascertain that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county in writing, and if such assessor shall neglect or refuse to comply with the request of the tax commission to place such property on the assessment list, or to correct such incorrect assessment or valuation the tax commission shall have the power to prepare a supplement to such assessment list, which supplement shall include all property required by the tax commission to be placed on the assessment list and all corrections required to be made. Such supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization.

**84.08.040 Additional powers—To keep valuation records—Access to files of other public offices.** The tax commission shall secure, tabulate, and keep records of valuations of all classes of property throughout the state, and for that purpose, shall have access to all records and files of state offices and departments and county and municipal offices and shall require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of property of public service corporations for rate making purposes to file reports with the commission, giving such information as to such valuation and the source thereof: *Provided*, That the nature and kind of the tabulations, records of valuation and requirements from public officers, as stated herein, shall be in such form, and cover such valuations, as the tax commission shall prescribe.

**84.08.050 Additional powers—Access to books and records—Hearings—Investigation of complaints.** The tax commission shall:

(1) Require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects so that the commission may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by said commission, or any employee thereof designated by said commission for such purpose, and any or all real

and/or personal property in this state shall be subject to visitation, investigation, examination and/or listing at any and all times by the commission or by any employee thereof designated by said commission.

(2) Summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: *Provided, however,* No person shall be required to testify outside of the county in which the taxpayer's residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the superior court and be served by the sheriff of the proper county, and such service certified by him to said commission without compensation therefor. Persons appearing before said commission in obedience to a summons shall in the discretion of the commission receive the same compensation as witnesses in the superior court, to be audited by the state auditor on the certificate of said commission.

Any member of the commission or any employee thereof designated for that purpose may administer oaths to witnesses.

In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of subsections (1) and (2) of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars. Any person who shall testify falsely shall be guilty of and shall be punished for perjury.

(3) Thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is inequal or oppressive.

**84.08.060 Additional powers—Power over county boards of equalization—Reconvening.** The tax commission shall have power to direct and to order any county board of equalization to raise or lower the valuation of any taxable property, or to add any property to the assessment list, or to perform or complete any other duty required by statute. The tax commission may require any such board of equalization to reconvene after its adjournment for the purpose of performing any order or requirement made by the tax commission and may make such orders as it shall determine to be just and necessary. The commission may require any county board

of equalization to reconvene at any time for the purpose of performing or completing any duty or taking any action it might lawfully have performed or taken at any of its previous regular July, November or April meetings. If such board of equalization shall fail or refuse forthwith to comply with any such order or requirement of the tax commission, the tax commission shall have power to take any other appropriate action, or to make such correction or change in the assessment list, and such corrections and changes shall be a part of the record of the proceedings of the said board of equalization: *Provided*, That in all cases where the tax commission shall raise the valuation of any property or add property to the assessment list, it shall give notice either for the same time and in the same manner as is now required in like cases of county boards of equalization, or if it shall deem such method of giving notice impracticable it shall give notice by publication thereof in a newspaper of general circulation within the county in which the property affected is situated once each week for two consecutive weeks, and the tax commission shall not proceed to raise such valuation or add such property to the assessment list until a period of five days shall have elapsed subsequent to the date of the last publication of such notice. Such notice shall give the legal description of each tract of land involved, or a general description in case of personal property; the tax record-owner thereof; the assessed value thereof determined by the county board of equalization in case the property is on the assessment roll; and the assessed value thereof as determined by the tax commission and shall state that the tax commission proposes to increase the assessed valuation of such property to the amount stated and to add such property to the assessment list at the assessed valuation stated. The necessary expense incurred by the tax commission in making such reassessment and/or adding such property to the assessment list shall be borne by the county or township in which the property as reassessed and/or so added to the assessment list is situated and shall be paid out of the proper funds of such county upon the order of the tax commission.

**84.08.070 Rules and regulations authorized.** The tax commission shall make such rules and regulations as may be necessary to carry out the powers granted by this chapter, and for conducting hearings and other proceedings before it.

**84.08.080 Commission to decide questions of interpretation.** The tax commission shall, with the advice of the attorney general, decide all questions that may arise in reference to the true construction or interpretation of this title, or any part thereof, with reference to the powers and duties of taxing district officers, and such decision



shall have force and effect until modified or annulled by the judgment or decree of a court of competent jurisdiction.

**84.08.090 Biennial reports—Drafts of legislative bills.** The tax commission shall make diligent investigation concerning the revenue laws and systems of other states and countries, so far as the same may be known by reports and statistics and can be ascertained by correspondence, and with the aid of information thus obtained, together with the experience and observation of our own laws and the operation thereof, recommend to the governor, in a biennial report at least sixty days before the meeting of the legislature, such amendments, changes and modification of our revenue laws as seem proper and requisite to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of public revenue in the most economical manner. All such recommendations shall be accompanied by suitable bill or bills necessary to carry into effect such recommendations. This report shall also show in tabulated form the whole amount of taxes collected in the state for all purposes, classified as state, county and municipal, with the sources thereof, the amount lost, the cause of the loss and such other pertinent statistics, matter and information concerning revenue and taxation as may be deemed of public interest.

**84.08.100 Advance copies to members of legislature.** There shall be printed copies of said report, one copy of which shall be sent to each member of the legislature at least twenty days prior to the assembling thereof.

**84.08.110 Commission to compile tax laws.** The tax commission shall compile the laws of this state relating to assessment and collection of taxes, with such annotations, instructions and references to the decisions of the courts concerning the same as it may deem proper. It shall cause the same to be printed and distributed to the several county assessors, deputy county assessors, prosecuting attorneys, county commissioners, in the state, and to such other officers and persons as may request the same.

**84.08.120 Duty to obey orders of tax commission.** It shall be the duty of every public officer to comply with any lawful order, rule or regulation of the tax commission made under the provisions of this title, and whenever it shall appear to the tax commission that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation or to the levy or collection of taxes has failed to comply with the provisions of this title or with any other law relating to such duties or the rules of the commission made in pursuance thereof, the commission after a hearing on the facts may issue its order directing such public officer or employee to comply with such pro-

visions of law or of its rules, and if such public officer or employee for a period of ten days after service on him of the commission's order shall neglect or refuse to comply therewith, the commission may apply to a judge of the superior court or court commissioner of the county in which said public officer or employee holds office for an order returnable within five days from the date thereof to compel such public officer or employee to comply with such provisions of law or of the commission's order, or to show cause why he should not be compelled so to do, and any order issued by the judge pursuant thereto shall be final. The remedy herein provided shall be cumulative and shall not exclude the tax commission from exercising any power or rights otherwise granted.

**84.08.130 Appeals from county board of equalization to commission.** Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the tax commission by filing with the county auditor a notice of appeal in duplicate within ten days after the action of such board of equalization, which notice shall specify the actions complained of, and said auditor shall forthwith transmit one of said notices to the tax commission; and in like manner any county assessor may appeal to the commission from any action of any county board of equalization. The tax commission shall require the board appealed from to certify the minutes of its proceedings resulting in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper.

**84.08.140 Appeals from levy of taxing district to commission.** Any taxpayer feeling aggrieved by the levy or levies of any taxing district except levies authorized by a vote of the people of the district may appeal therefrom to the tax commission as hereinafter provided. Such taxpayer, upon the execution of a bond, with two or more sufficient sureties to be approved by the county auditor, payable to the state of Washington, in the penal sum of two hundred dollars and conditioned that if the petitioner shall fail in his appeal for a reduction of said levy or levies he will pay the taxable costs of the hearings hereinafter provided, not exceeding the amount of such bond, may file a written complaint with the county auditor wherein such taxing district is located not later than ten days after the making and entering of such levy or levies, setting forth in such form and detail as the tax commission shall by general rule prescribe, his objections to such levy or levies. Upon the filing of such complaint, the county auditor shall immediately transmit a certified copy thereof, together with a copy of the budget or estimates of such taxing district as finally adopted, including estimated revenues and such other information as the tax commission

shall by rule require, to the tax commission. The tax commission shall fix a date for a hearing on said complaint at the earliest convenient time after receipt of said record, which hearing shall be held in the county in which said taxing district is located, and notice of such hearing shall be given to the officials of such taxing district, charged with determining the amount of its levies, and to the taxpayer on said complaint by registered mail at least five days prior to the date of said hearing. At such hearings all interested parties may be heard and the tax commission shall receive all competent evidence. After such hearing, the tax commission shall either affirm or decrease the levy or levies complained of, in accordance with the evidence, and shall thereupon certify its action with respect thereto to the county auditor, who, in turn, shall certify it to the taxing district or districts affected, and the action of the tax commission with respect to such levy or levies shall be final and conclusive.

**84.08.190 Assessors to meet with tax commission.** For the purpose of instruction on the subject of taxation, the county assessors of the state shall meet with the tax commission at the capital of the state, or at such place within the state as they may determine at their previous meeting, on the second Monday of October of each year or on such other date as may be fixed by the tax commission. Each assessor shall be paid by the county of his residence his actual expenses in attending such meeting, upon presentation to the county auditor of proper vouchers.

## Chapter 84.09

### GENERAL PROVISIONS

**84.09.010 Nomenclature—Taxes designated as taxes of year in which payable.** All annual taxes and assessments of real and personal property shall hereafter be known and designated as taxes and assessments of the year in which such taxes and assessments, or the initial installment thereof, shall become due and payable.

**84.09.020 Abbreviations authorized.** In all proceedings relative to the levy, assessment or collection of taxes, and any entries required to be made by any officer or by the clerk of the court, letters, figures and characters may be used to denote townships, ranges, sections, parts of sections, lots or blocks, or parts thereof, the year or years for which taxes were due, and the amount of taxes, assessments, penalties, interest and costs. Whenever the abbreviation "do." or the character "" or any other similar abbreviations or characters shall be used in any such proceedings, they shall be construed and held as meaning and being the same name, word,

initial, letters, abbreviations, figure or figures, as the last one preceding such "do." and "" or other similar characters.

**84.09.030 Taxing district boundary changes—Time limitation—Filing.** For the purposes of property taxation and the levy of property taxes the boundaries of counties, cities and all other taxing districts shall be the established official boundaries of such districts existing on the first day of March of the year in which the levy is made, and no such levy shall be made for any taxing district whose boundaries were not duly established on the first day of March of such year. In any case where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in such boundaries, is required by law to be filed in the office of the county auditor or other county official, said instrument shall be filed in triplicate. The officer with whom such instrument is filed shall transmit two copies to the county assessor.

**84.09.040 Penalty for nonperformance of duty by county officers.** Every county auditor, county assessor and county treasurer who in any case refuses or knowingly neglects to perform any duty enjoined on him by this title, or who consents to or connives at any evasion of its provisions whereby any proceeding herein provided for is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax roll at less than its true taxable value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction upon the complaint of any citizen who is a taxpayer; and the prosecuting attorney shall prosecute such suit to judgment and execution.

**84.09.050 Fees and costs allowed in civil actions against county officers.** Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any other officer, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action.

**Chapter 84.12****ASSESSMENT AND TAXATION OF PUBLIC UTILITIES**

**84.12.200 Definitions.** For the purposes of this chapter and unless otherwise required by the context:

(1) "Commission" without other designation means the tax commission of the state of Washington.

(2) "Railroad company" shall mean and include any person owning or operating a railroad, street railway, suburban railroad or interurban railroad in this state, whether its line of railroad be maintained at the surface, or above or below the surface of the earth, or by whatever power its vehicles are transported; or owning any station, depot, terminal or bridge for railroad purposes, as owner, lessee or otherwise.

(3) "Motor vehicle transportation company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by motor propelled vehicles over any public street and/or highway in this state, between fixed termini or over a regular route, and engaged in the business of transporting persons and/or property for compensation as owner, lessee or otherwise.

(4) "Airplane company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by aircraft, and engaged in the business of transporting persons and/or property for compensation, as owner, lessee or otherwise.

(5) "Electric light and power company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation, transmission or distribution of electricity in this state, and engaged in the business of furnishing, transmitting, distributing or generating electrical energy for light, heat or power for compensation as owner, lessee or otherwise.

(6) "Telegraph company" shall mean and include any person owning, controlling, operating or managing any telegraph or cable line in this state, with appliances for the transmission of messages, and engaged in the business of furnishing telegraph service for compensation, as owner, lessee or otherwise.

(7) "Telephone company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the transmission of communication by telephone in this state through owned or controlled exchanges and/or switchboards, and

engaged in the business of furnishing telephonic communication for compensation as owner, lessee or otherwise.

(8) "Gas company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the manufacture, transportation, or distribution of natural or manufactured gas in this state, and engaged for compensation in the business of furnishing gas for light, heat, power or other use, as owner, lessee or otherwise.

(9) "Pipe line company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance or transportation of oils, natural or manufactured gas and/or other substances, except water, by pipe line in this state, and engaged in such business for compensation, as owner, lessee or otherwise.

(10) "Water company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the supply, storage, distribution, diversion or carriage of water in this state, and engaged in the business of furnishing water for power, irrigation, manufacturing, domestic or other uses for compensation, as owner, lessee or otherwise.

(11) "Heating company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation and/or distribution of steam or hot water for heat, power, manufacturing or other purposes in this state, and engaged principally in business of furnishing, distributing, supplying or generating steam or hot water for heat, power, manufacturing or other purposes for compensation, as owner, lessee or otherwise.

(12) "Toll bridge company" shall mean and include any person owning, controlling, operating, or managing real or personal property, used for or in connection with or to facilitate the conveyance or transportation of persons and/or property over a bridge or bridge approach over any stream, river or body of water within, or partly within this state, and operated as a toll bridge for compensation, as owner, lessee, or otherwise.

(13) "Steamboat company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by vessel or ferry, upon the waters within this state, including the rivers and lakes and Puget Sound, between fixed termini or over a regular route, and engaged in the business of transporting persons and/or property for compensation as owner, lessee or otherwise.

(14) "Logging railroad company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of forest products by rail in this state, and engaged in the business of transporting forest products either as private carrier or carrier for hire.

(15) "Person" shall mean and include any individual, firm, copartnership, joint venture, association, corporation, trust, or any other group acting as a unit, whether mutual, cooperative or otherwise, and/or trustees or receivers appointed by any court.

(16) "Company" shall mean and include any railroad company, motor vehicle transportation company, airplane company, electric light and power company, telegraph company, telephone company, gas company, pipe line company, water company, heating company, toll bridge company, steamboat company, or logging railroad company; and the term "companies" shall mean and include all of such companies.

(17) "Operating property" shall mean and include all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerodromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, vessels, ferries, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the state of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly within and partly without the state, it shall mean and include a proportion of such personal property to be determined as in this chapter provided.

(18) "Nonoperating property" shall mean all physical property owned by any company, other than that used during the preceding calendar year in the conduct of its operations. It shall include all lands and/or buildings wholly used by any person other than the owning company. In cases where lands and/or buildings are used partially by the owning company in the conduct of its operations and partially by any other person not assessable under this chapter under lease, sublease, or other form of tenancy, the operating and nonoperating property of the company whose property is assessed hereunder shall be determined by the commission in such manner as will, in its judgment, secure the separate valuation of such operating and nonoperating property upon a fair and equitable basis.

The amount of operating revenue received from tenants or occupants of property of the owning company shall not be considered material in determining the classification of such property.

**84.12.210 Property used but not owned deemed sole operating property of owning company.** Property used but not owned by an operating company shall, whether such use be exclusive or jointly with others, be deemed the sole operating property of the owning company.

**84.12.220 Jurisdiction to determine operating, nonoperating property.** In all matters relating to assessment and taxation the commission shall have jurisdiction to determine what is operating property and what is nonoperating property.

**84.12.230 Annual reports to be filed.** Each company doing business in this state shall annually on or before the 15th day of March, make and file with the commission an annual report, in such manner, upon such form, and giving such information as the commission may direct. At the time of making such report each company shall also be required to furnish to the commission the annual reports of the board of directors, or other officers to the stockholders of the company, duplicate copies of the annual reports made to the interstate commerce commission and to the public service commission of this state and duplicate copies of such other reports as the commission may direct.

**84.12.240 Access to books and records.** The commission shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and it shall have the power to issue subpoenas, signed by a member of the commission and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. Any member of the commission, or the secretary thereof, or any employee officially designated by the commission is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by any member of the commission, upon a proper showing that such witness has been duly served with a subpoena and has refused to appear before the said commission. In case of the refusal of a witness to produce books, papers, documents, or accounts, or to give evidence on matters material to the hearing, the commission or any member thereof may institute proceedings in the proper superior court to compel such witness to testify or to produce such books or papers, and to punish him for such failure or refusal. All process issued by the commission shall be served by the sheriff of the proper county or by a duly authorized agent of the commission and such service,



if made by the sheriff, shall be certified by him to the commission without any compensation therefor. Persons appearing before the commission in obedience to a subpoena shall receive the same compensation as witnesses in the superior court, to be audited by the state auditor on the certificate of the commission. The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the commission, or any employee thereof officially designated by the commission. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the commission, or any commissioner, or any person officially designated by the commission.

**84.12.250 Depositions may be taken.** The commission, in any matter material to the valuation, assessment or taxation of the operating property of any company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the depositions of witnesses are taken in civil actions in the superior court.

**84.12.260 Default valuation by commission—Penalty—Estoppel.** If any company, or any of its officers or agents shall refuse or neglect to make any report required by this chapter, or by the commission, or shall refuse to permit an inspection and examination of its records, books, accounts, papers or property requested by the commission, or shall refuse or neglect to appear before the commission in obedience to a subpoena, the commission shall inform itself to the best of its ability of the matters required to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company, and the commission shall add to the value so ascertained twenty-five percent as a penalty for such failure or refusal and such company shall be estopped to question or impeach the assessment of the commission in any hearing or proceeding thereafter.

**84.12.270 Annual assessment—Sources of information.** The commission shall annually make an assessment of the operating property of all companies; and between the fifteenth day of March and the first day of July of each of said years shall prepare an assessment roll upon which it shall enter and assess the true cash value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true cash value of such property the commission may inspect the property belonging to said companies and may take into consideration any information or knowledge obtained by it from such examination and inspection of such

property, or of the books, records and accounts of such companies, the statements filed as required by this chapter, the reports, statements or returns of such companies filed in the office of any board, office or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the assessed valuation of any and all property of such companies, whether operating or nonoperating property, and whether situated within or outside the state, and any other facts, evidence or information that may be obtainable bearing upon the value of the operating property: *Provided*, That in no event shall any statement or report required from any company by this chapter be conclusive upon the commission in determining the amount, character and true cash value of the operating property of such company.

**84.12.280 Classification of real and personal property.** In making the assessment of the operating property of any railroad or logging railroad company and in the apportionment of the values and the taxation thereof, all land occupied and claimed exclusively as the right-of-way for railroads, with all the tracks and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the company, used in the operation thereof, without separating the same into land and improvements, shall be assessed as real property. And the rolling stock and other movable property belonging to any railroad or logging railroad company shall be considered as personal property and taxed as such: *Provided*, That all of the operating property of street railway companies shall be assessed and taxed as personal property.

All of the operating property of airplane companies, telegraph companies, pipe line companies, water companies and toll bridge companies; the rolling stock of motor vehicle transportation companies and floating equipment of steamboat companies, and all of the operating property other than lands and buildings of electric light and power companies, telephone companies, gas companies and heating companies shall be assessed and taxed as personal property.

**84.12.290 Rolling stock of motor vehicle transportation companies excluded.** Rolling stock of motor vehicle transportation companies used, or of the type designed primarily to be used, on the public streets or highways, shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 remains in effect.

**84.12.300 Valuation of interstate utility—Apportionment of system value to state.** In determining the value of the operating prop-

erty within this state of any company, the properties of which lie partly within and partly without this state, the commission may, among other things, take into consideration the value of the whole system as a unit, and for such purpose may determine, insofar as the same is reasonably ascertainable, the salvage value, the actual cost new, the cost of reproduction new less depreciation and plus appreciation, the par value, actual value and market value of the company's outstanding stocks and bonds during one or more preceding years, the past, present and prospective gross and net earnings of the whole system as a unit.

In apportioning such system value to the state, the commission shall consider relative costs, relative reproduction cost, relative future prospects and relative track mileage and the distribution of terminal properties within and without the state and such other matters and things as the commission may deem pertinent.

The commission may also take into consideration the actual cost, cost of reproduction new, and cost of reproduction new less depreciation, earning capacity and future prospects of the property, located within the state and all other matters and things deemed pertinent by the commission.

**84.12.310 Deduction of nonoperating property.** For the purpose of determining the system value of the operating property of any such company, the commission shall deduct from the actual cash value of the total assets of such company, the actual cash value of all nonoperating property owned by such company. For such purpose the commission may require of the assessors of the various counties within this state a detailed list of such company's properties assessed by them, together with the assessable or assessed value thereof: *Provided*, That such assessed or assessable value shall be advisory only and not conclusive on the commission as to the value thereof.

**84.12.320 Persons bound by notice.** Every person, company or companies operating any property in this state as defined in this chapter shall be the representative of every title and interest in the property as owner, lessee or otherwise, and notice to such person shall be notice to all interests in the property for the purpose of assessment and taxation. The assessment and taxation of the property of the company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind and nature.

**84.12.330 Assessment roll—Notice of valuation.** Upon the assessment roll shall be placed after the name of each company a general description of the operating property of the company, which shall be considered sufficient if described in the language of sub-

division (17) of RCW 84.12.200, as applied to said company, following which shall be entered the actual cash value of the operating property as determined by the commission. No assessment shall be invalidated by reason of a mistake in the name of the company assessed, or the omission of the name of the owner or by the entry as owner of a name other than that of the true owner. When the commission shall have prepared the assessment roll and entered thereon the actual cash value of the operating property of the company, as herein required, it shall notify the company by mail of the valuation determined by it and entered upon said roll.

**84.12.340 Hearings on assessment, time and place of.** At any time between the tenth and twenty-fifth days of July, inclusive, following the making of the assessment, every company shall be entitled on its own motion, presented to the commission before the tenth day of July, to a hearing and to present evidence before the commission, relating to the value of its operating property and to the value of other taxable property in the counties in which its operating property is situate. Upon request in writing for such hearing, the commission shall appoint a time and place therefor, within the period aforesaid, the hearing to be conducted in such manner as the commission shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the commission may deem proper or necessary, may be adjourned from time to time and from place to place and may be conducted by the commission or by such member or members thereof as may be duly delegated to act for it. Testimony taken before less than the entire commission shall be reported and a transcript thereof filed with the commission prior to its decision.

**84.12.350 Review by state board of equalization—Apportionment.** The assessment rolls of companies assessed under the provisions of this chapter shall be reviewed, examined and corrected by the state board of equalization at its annual meeting held in August for the purpose of equalizing the assessed valuation of the taxable property of the state and said state board of equalization may correct the valuation in such manner as may in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state. The said state board of equalization shall not increase the valuation of any property on such assessment roll, without giving to the company at least five days' written notice by registered letter to appear and show cause, if any there be, why such valuation shall not be increased. Upon determination by the state board of equalization of the true and correct actual cash value of the property appearing on such rolls it shall apportion such value to the respective counties entitled thereto, as hereinafter provided, and shall determine the equalized

assessed valuation of such property in each such county and in the several taxing districts therein, by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property in such county: *Provided*, That, whenever the amount of the true and correct value of the operating property of any company otherwise apportionable to any county or other taxing district shall be less than two hundred fifty dollars, such amount need not be apportioned to such county or taxing district but may be added to the amount apportioned to an adjacent county or taxing district.

**84.12.360 Basis of apportionment.** The actual cash value of the operating property assessed to a company, as fixed and determined by the state board of equalization, shall be apportioned by the commission to the respective counties and to the taxing districts thereof wherein such property is located in the following manner:

(1) Property of steam, suburban, and interurban 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 commission (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 commission may classify railroad track.

(2) Property of street railroad companies, motor vehicle transportation companies, telephone companies, electric light and power companies, gas companies, water companies, heating companies and toll bridge 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 commission shall deem proper.

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

All other property of airplane companies and steamboat companies—upon the basis set forth in subdivision (2) hereof.

The basis of apportionment with reference to all public utility companies above prescribed shall not be deemed exclusive and the tax commission 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.

**84.12.370 Certification to county assessors—Entry upon tax rolls.** When the state board of equalization shall have determined the equalized assessed value of the operating property of each company in each of the respective counties and in the taxing districts thereof, as hereinabove provided, the commission shall certify such equalized assessed value to the county assessor of the proper county. The county assessor shall enter the company's real operating property upon the real property tax rolls and the company's personal operating property upon the personal property tax rolls of his county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating property of the company in such county and the taxing districts therein for that year, upon which taxes shall be levied and collected in the same manner as on the general property of such county.

**84.12.380 Assessment of nonoperating property.** All property of any company not assessed as operating property under the provisions of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county.

**84.12.390 Rules and regulations.** The commission shall have the power to make such rules and regulations, not inconsistent herewith, as may be convenient and necessary to enforce and carry out the provisions of this chapter.

## Chapter 84.16

### ASSESSMENT AND TAXATION OF PRIVATE CAR COMPANIES

**84.16.010 Definitions.** For the purposes of this chapter and unless otherwise required by the context:

(1) The term "commission" without other designation means the tax commission of the state of Washington.

(2) The term "private car company" or "company" shall mean and include any person, copartnership, association, company or corporation owning, controlling, operating or managing stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank cars or any other kind of cars, used for transportation of property, by or upon railroad lines running in, into or through the state of Washington when such railroad lines are not owned or leased by such person, copartnership, association, company or corporation; or owning, controlling, operating or managing sleeping cars, parlor cars, buffet cars, tourist cars or any other kind of cars, used for transportation of persons by or upon railroads on lines running in,

into or through the state of Washington, when such railroad lines are not owned or leased by such person, copartnership, association, company or corporation and upon which an extra charge in addition to the railroad transportation fare is made.

(3) The term "operating property" shall mean and include all rolling stock and car equipment owned by any private car company, or held by it as occupant, lessee or otherwise, including its franchises used and reasonably necessary in carrying on the business of such company; and in the case of rolling stock and car equipment used partly within and partly without the state, shall mean and include a proportion of such rolling stock and car equipment to be determined as in this chapter provided; and all such property shall, for the purposes of this chapter be deemed personal property.

**84.16.020 Annual statement of private car companies.** Every private car company shall annually on or before the first day of May, make and file with the commission in such form and upon such blanks as the commission may provide and furnish, a statement, for the year ending December thirty-first next preceding, under the oath of the president, secretary, treasurer, superintendent or chief officer of such company, containing the following facts:

(1) The name of the company, the nature of the business conducted by the company, and under the laws of what state or country organized; the location of its principal office; the name and post office address of its president, secretary, auditor, treasurer, superintendent and general manager; the name and post office address of the chief officer or managing agent or attorney in fact in Washington.

(2) The total number of cars of every class used in transacting business on all lines of railroad, within the state and outside the state; together with the original cost and the fair average value per car of all cars of each of such classes.

(3) The total number of miles of railroad main track over which such cars were used within this state and within each county in this state.

(4) The total number of car miles made by all cars on each of the several lines of railroad in this state, and the total number of car miles made by all cars on all railroads within and without the state during the year.

(5) A statement in detail of the entire gross receipts and net earnings of the company during the year within the state and of the entire system, from all sources.

(6) Such other facts or information as the commission may require in the form of return prescribed by it.

The commission shall have power to prescribe directions, rules and regulations to be followed in making the report required herein.

**84.16.030 Annual statement of railroad companies.** The president or other officer of every railroad company whose lines run in, into or through this state, shall, on or before the first day of April in each year, furnish to the commission a statement, verified by the affidavit of the officer making the same, showing as to every private car company respectively, the name of the company, the class of car and the total number of miles made by each class of cars, and the total number of miles made by all cars on its lines, branches, sidings, spurs or warehouse tracks, within this state during the year ending on the thirty-first day of December next preceding.

**84.16.032 Access to books and records.** The commission shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and shall have the power, by summons signed by a member of the commission and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. Any member of the commission or the secretary thereof or any employee officially designated by the commission is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by any member of the commission, upon a proper showing that such witness has been duly served with a summons and has refused to appear before the said commission. In case of the refusal of a witness to produce books, papers, documents or accounts or to give evidence on matters material to the hearing, the commission or any member thereof may institute proceedings in the proper superior court to compel such witness to testify, or to produce such books or papers and to punish him for the refusal. All summons and process issued by the commission shall be served by the sheriff of the proper county and such service certified by him to the commission without any compensation therefor. Persons appearing before the commission in obedience to a summons, shall, in the discretion of the commission, receive the same compensation as witnesses in the superior court to be audited by the state auditor on the certificate of the commission. The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the commission, or any employee thereof officially designated by the commission. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the commission, or any commissioner, or any person employed by the commission.



**84.16.034 Depositions may be taken, when.** The commission in any matter material to the valuation, assessment or taxation of the property of any company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the deposition of witnesses are taken in civil actions in the superior court.

**84.16.036 Default valuation by commission—Penalty—Estoppel.** If any company, or its officer or agent, shall refuse or neglect to make any report required by this chapter, or by the commission, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts, papers or property requested by the commission, or shall refuse or neglect to appear before the commission in obedience to a summons, the commission shall inform itself the best it may of the matters to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company; and the commission shall add to the value so ascertained twenty-five percent as a penalty for the failure or refusal of such company to make its report and such company shall be estopped to question or impeach the assessment of the commission in any hearing or proceeding thereafter.

**84.16.040 Annual assessment—Sources of information.** The commission shall annually make an assessment of the operating property of each private car company; and between the first day of May and the first day of July of each of said years shall prepare an assessment roll upon which it shall enter and assess the true cash value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true cash value of such property the commission may take into consideration any information or knowledge obtained by it from an examination and inspection of such property, or of the books, records and accounts of such companies, the statements filed as required by this chapter, the reports, statements or returns of such companies filed in the office of any board, office or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the assessed valuation of any and all property of such companies, whether operating property or nonoperating property, and whether situated within or without the state, and any other facts, evidences or information that may be obtainable bearing upon the value of the operating property: *Provided*, That in no event shall any statement or report required from any company by this chapter be conclusive upon the commission in determining the amount, character and true cash value of the operating property of such company.

**84.16.050 Basis of valuation—Apportionment of system value to state.** The commission may, in determining the actual cash value of the operating property to be placed on the assessment roll value the entire property as a unit. If the company owns, leases, operates or uses property partly within and partly without the state, the commission may determine the value of the operating property within this state by the proportion that the value of such property bears to the value of the entire operating property of the company, both within and without this state. In determining the operating property which is located within this state the commission may consider and base such determination on the proportion which the number of car miles of the various classes of cars made in this state bears to the total number of car miles made by the same cars within and without this state, or to the total number of car miles made by all cars of the various classes within and without this state. If the value of the operating property of the company cannot be fairly determined in such manner the commission may use any other reasonable and fair method to determine the value of the operating property of the company within this state.

**84.16.090 Assessment roll—Notice of valuation.** Upon the assessment roll shall be placed after the name of each company a general description of the operating property of the company, which shall be considered sufficient if described in the language of subdivision (3) of RCW 84.16.010 or otherwise, following which shall be entered the actual cash value of the operating property as determined by the commission. No assessment shall be invalid by a mistake in the name of the company assessed, by omission of the name of the owner or by the entry of a name other than that of the true owner. When the commission shall have prepared the assessment roll and entered thereon the actual cash value of the operating property of the company, as herein required, it shall notify the company by mail of the valuation determined by it and entered upon said roll; and thereupon such valuation shall become the actual cash value of the operating property of the company, subject to revision or correction by the state board of equalization as hereinafter provided; and shall be the valuation upon which, after equalization by the state board of equalization as hereinafter provided, the taxes of such company shall be based and computed.

**84.16.100 Hearings, time and place of.** Every company assessed under the provisions of this chapter shall be entitled on its own motion to a hearing and to present evidence before the commission, at any time between the twentieth day of July and the fifteenth day of August, relating to the value of the operating property of such company and to the value of the other taxable property in the

counties in which the operating property of such company is situate. Upon request in writing for such hearing, which must be presented to the commission on or before the twentieth day of July following the making of the assessment, the commission shall appoint a time and place therefor, within the respective periods aforesaid, the hearing to be conducted in such manner as the commission shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the commission may deem proper or necessary and may be adjourned from time to time and from place to place.

**84.16.110 Review by state board of equalization—Notice—Apportionment to counties.** The assessment roll of each company assessed under the provisions of this chapter shall, by the commission, be submitted to the state board of equalization at its annual meeting held for the purpose of equalizing the assessed valuation of the taxable property of the state; and said board of equalization may correct the valuation in such manner as may in its judgment make the valuation thereof just and relatively equal with the valuation of the general property of the state. The said board of equalization shall not increase the valuation of any property on such assessment roll, without giving to the company at least five days' written notice, by registered letter to appear and show cause, if any there be, why such valuation shall not be increased: *Provided*, That such notice shall not be necessary if the company appears voluntarily before said board, and is there notified by said board or a member thereof that the property on such roll, or some specified part thereof, is in the opinion of the board, valued below its actual value. Upon determination by the state board of equalization of the true and correct actual cash value of the property appearing on such rolls the board shall apportion such value to the respective counties entitled thereto as hereinafter provided, and shall determine the equalized or assessed valuation of such property in such counties by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property of the respective counties: *Provided*, That, whenever the amount of the true and correct value of the operating property of any company otherwise apportionable to any county shall be less than two hundred fifty dollars, such amount need not be apportioned to such county but may be added to the amount apportioned to an adjacent county.

**84.16.120 Basis of apportionment.** The actual cash value of the property of each company as fixed and determined by the state board of equalization as herein provided shall be apportioned to the respective counties in the following manner:

(1) If all the operating property of the company is situated entirely within a county and none of such property is located

within, extends into, or through or is operated into or through any other county, the entire value thereof shall be apportioned to the county within which such property is situate, located and operated.

(2) If the operating property of any company is situated or located within, extends into or is operated into or through more than one county, the value thereof shall be apportioned to the respective counties into or through which its cars are operated in the proportion that the length of main line track of the respective railroads moving such cars in such counties bears to the total length of main line track of such respective railroads in this state.

(3) If the property of any company is of such character that it will not be reasonable, feasible or fair to apportion the value as hereinabove provided, the value thereof shall be apportioned between the respective counties into or through which such property extends or is operated or in which the same is located in such manner as may be reasonable, feasible and fair.

**84.16.130 Certification to county assessors—Apportionment to taxing districts—Entry upon tax rolls.** When the state board of equalization shall have determined the equalized or assessed value of the operating property of each company in the respective counties as hereinabove provided, the tax commission shall certify such equalized or assessed value to the county assessor of the proper county; and the county assessor shall apportion and distribute such assessed or equalized valuation to and between the several taxing districts of his county entitled to a proportionate value thereof in the manner prescribed in RCW 84.16.120 for apportionment of values between counties. The county assessor shall enter such assessment upon the personal property tax rolls of his county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating company in such county for that year, upon which taxes shall be levied and collected the same as on general property of the county.

**84.16.140 Assessment of nonoperating property.** All property of any company not assessed as operating property under the provisions of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county.

## Chapter 84.20

### EASEMENTS OF PUBLIC UTILITIES

**84.20.010 Easements taxable as personalty.** Easements and the property constructed upon or occupying such easements owned by public service corporations shall be assessed and taxed together as personal property and the taxes thereon shall be collected as personal property taxes.

**84.20.020 Servient estate taxable as realty.** Real estate subject to any such easement shall be assessed and taxed as real estate subject to such easement.

**84.20.030 Sale for taxes—Realty to be sold subject to easement.** When any such real estate is sold for delinquent taxes thereon it shall be sold subject to such easement, and the purchaser at any such tax sale shall acquire no title to such easement or the property constructed upon or occupying the same.

**84.20.040 Realty not subject to tax on easement or property thereon.** Real estate subject to any such easement shall not be chargeable with any tax levied upon such easement or the property constructed upon or occupying such easement and shall not be sold for the nonpayment of any such tax.

**84.20.050 Railroads excepted.** This chapter shall not apply to railroad easements or property.

## Chapter 84.24

### REASSESSMENT OF PROPERTY

**84.24.010 Definitions.** The terms used in this chapter shall be construed as follows: The phrase "error in taxation" shall mean and embrace any action on the part of any assessing or taxing officer or board resulting in taxes being levied on any property at an amount in excess of what they should have been, or resulting in a tax void in whole or in part; the word "owner" shall be construed to mean the person owning the legal title to the property which shall be reassessed and retaxed pursuant to this chapter as shown by the county auditor's records; the phrase "releived tax" shall mean the tax levied on any property as a result of a reassessment as provided in this chapter; the phrase "original tax" shall mean the tax originally levied upon the property for the year or years for which a reassessment and relevy is made; the phrase "original assessment" shall mean all of the proceedings of the assessing and taxing officers leading up to the actual levying of the original tax; the phrase "original assessment date" shall mean the date as of which the property in question was valued for the purpose of fixing the original tax thereon; the word "hearing" shall mean a proceeding in which any taxpayer or other person having an interest in the matter concerning which such hearing is had, is afforded an opportunity of making such showing with respect thereto, as he may desire; the phrase "tax commission" shall mean the tax commission of the state of Washington; the term "person" shall import both the singular and plural as the case may demand, or as shall be applicable, and shall include individuals, copartnerships, corporations, and unincorporated societies and associations.

**84.24.020 Relisting for claimed error in taxation.** Whenever it is alleged in any protest accompanying the payment of taxes heretofore or hereafter filed with any county or state board or officer, or in any petition or complaint heretofore or hereafter served or filed in any court for or on behalf of such taxpayer that any error in taxation has occurred in the assessment or taxation, or reassessment or retaxation, heretofore or hereafter made of any property taxable in this state, and that such assessment or reassessment or tax is excessive or void in whole or in part, such property may forthwith, in the manner provided in this chapter, be relisted, revalued, reassessed and retaxed for the year or years in the assessment and taxation, or reassessment and retaxation, of which such error or errors in taxation are so alleged to have been made. One or more reassessments shall not exhaust the assessing officials' power to reassess, where authority to make a further reassessment is given by judicial decree.

**84.24.030 Notice—Publication and service.** The tax commission shall cause a notice, signed by it, to be served upon the owner in the manner hereinafter provided, which notice shall be addressed to the owner and also "to all persons known and unknown having or claiming any interest in the property in this notice described", shall describe such property with the same particularity as the same is required by law to be described upon the assessment rolls, and shall give notice that at a time to be fixed in such notice (which time shall not be less than ten, nor more than thirty days after the date of the last publication of such notice hereinafter provided), such tax commission will, at its office proceed to reassess and retax said property for the particular year or years involved (naming them) and further giving notice that said owner or other interested persons may appear at the time and place set forth in said notice, and show cause, if any there be, why such reassessment and retaxation should not be made, and make such showing as they shall desire to make as to the claimed illegality of such tax. Such notice shall also be published once a week for three consecutive weeks in a newspaper printed and published and of general circulation in one of the counties in which such property is located. A copy of such notice shall also be mailed not less than ten days prior to the date fixed for such hearing to the prosecuting attorney of each county in which the property is located.

The notice referred to in this section shall be served either (1) in the same manner as personal service of summons in civil actions is made, or (2) by depositing a true copy thereof in the United States post office at Olympia, Washington, securely wrapped and plainly addressed to such owner at his last known address. Proof of such service shall be made by the affidavit of the person making such service.

**84.24.040 Hearing.** A hearing shall be had at the time and place set forth in the notice provided for in RCW 84.24.030, and thereafter the tax commission shall determine, as of the original assessment date, and in the manner provided by existing law, the cash market value of the property in question, and the ratio between cash market value and assessed value of the other taxable property in the county where such property is located, and shall fix the equalized value of the property in question at that percentage of its cash market value as of the original assessment date, which the equalized assessed value of the general taxable property in the county where such reassessed property is located, bore to its cash market value: *Provided, however,* That in case of a protest, complaint or petition based upon an alleged excessive assessment, the reassessment shall not exceed the original assessment.

**84.24.050 Certification and entry on rolls—Relisting and relevy.** If the original assessment was made by a county assessor, the equalized valuation of such property for the purpose of such reassessment and any other corrections made by the tax commission in the original tax shall be forthwith certified to the county assessor of the county in which such reassessed property is located, and the same shall be entered and the tax extended by such assessor under an appropriate heading, in the assessment rolls for the year or years for which such reassessment is made, in the same manner as provided by existing law for the entry and extension of the original assessment of such property. If the original assessment was made by the tax commission, the equalized valuation of such property for the purpose of such reassessment shall be forthwith entered by the tax commission under an appropriate heading, in its assessment rolls for the year or years for which such reassessment was made, and shall be apportioned to the county or counties, and certified to the county assessors of the proper counties, and shall be distributed by the county assessors among taxing districts, and shall be placed upon the county tax rolls, in the same manner as provided by existing law for the entry and extension of the original assessment of such property.

The officers authorized by existing law to levy and collect taxes on said property shall forthwith proceed to relist said property, and to relevy and collect the tax thereon as of the original assessment year or years, in the same manner as provided by existing law for the listing of property, and the levying and collection of taxes thereon, save and except, that each such officer shall, in turn, perform the several duties to be performed by him in connection with such reassessment and retaxation, as soon as the completion of the duties of other officers in connection therewith make it possible for him to do so: *Provided,* That such tax as reassessed and

releived shall be figured and determined at the same tax rate as the original tax on said property for the year or years for which said reassessment was made, was or should have been, figured and determined.

**84.24.060 Substituted for original tax—Interest.** The tax as so relieved and reassessed shall, for all purposes, be deemed to have been levied on said property as of the time that the original tax was levied, and in substitution therefor, and all payments made upon such original tax shall be deemed to have been made upon, and shall be credited upon, such relieved tax, as of the time and with the same effect as though made on such relieved tax: *Provided, however,* That any portion of the relieved tax that shall not have been paid prior to the date of delinquency of the original tax shall bear interest at the same rate and from the same dates as the unpaid portion of the original tax.

**84.24.070 Refunding of excess—County tax refund fund.** As soon as any such relieved tax shall have been reassessed and relieved as herein provided, the board of county commissioners shall forthwith, by proper resolution, order and direct the repayment to the owner of the property affected, of such an amount as the payments theretofore made upon the original tax exceed the amount of such relieved tax (the amount of which shall be certified by the county treasurer to said commissioners), together with interest on such excess at six percent per annum from the date or dates of such excess payment, and such repayment shall be made by warrants drawn upon a fund in said treasury hereby created to be known and designated as the county tax refund fund.

Annually, at the time required by law for the levying of taxes for county purposes the proper county officers required by law to make and enter such tax levies, shall make and enter a tax levy or levies for said county tax refund fund as follows:

(1) A levy upon all of the taxable property within the county for the amount of all taxes collected by the county for county and/or state purposes, and which the board of county commissioners has ordered and directed to be repaid within the preceding twelve months, including legal interest, together with the additional amounts hereinafter provided for;

(2) A levy upon all of the taxable property of each taxing district within the county for the amount of all taxes collected by the county for the purposes of the various taxing districts in such county, which the board of county commissioners has ordered and directed to be repaid within the preceding twelve months, including legal interest, together with the additional amounts hereinafter provided for.

The aforesaid levy or levies shall also include a proper share of



the interest paid out of said fund during said twelve months upon warrants issued against said fund, plus an additional amount not to exceed ten percent of the total of the preceding items required to be included in such levy or levies as such levying officers shall deem necessary to meet the obligations of such fund, taking into consideration the probable portions of such taxes that will not be collected or collectible during the year in which they are due and payable, and also any unobligated cash on hand in said fund.

## Chapter 84.28

### REFORESTATION LANDS

**84.28.005 Purpose.** Public welfare demands that steps be taken to encourage reforestation and to protect and promote the growth of new forests on lands chiefly valuable for that purpose in order that they may be restored to the economic and industrial life of the state. To accomplish that end it is necessary that a system of taxation and assessment be devised for such lands, which will encourage the growth of new and immature forests on lands chiefly valuable for that purpose, and which will enable the owners thereof to bear the burden of taxation on such lands over the period of years necessary to produce forests of commercial value. Therefor the state of Washington, through its legislature, hereby exercising its police and sovereign power, declares and enacts that all logged-off lands and all unforested lands chiefly valuable for the production and growth of forests and all lands growing immature forests and forests of no commercial value shall not be assessed or taxed at a rate which will discourage or hamper the growth of forests on such lands, but shall be assessed and taxed at such rate and in such manner that owners of such lands may be encouraged to reforest, protect and grow forests of commercial value on such lands.

**84.28.010 Lands to be classified.** All unforested lands in the state of Washington and those upon which the forest crop is not mature in merchantable quantities and which by reason of location, topography and geological formation are chiefly valuable for the purpose of developing and growing forests may be classified as reforestation lands as hereinafter provided, and shall thereupon be taxed and assessed as in this chapter provided, and not otherwise. No land shall be classified as reforestation land hereunder which was valued and assessed for its forest growth on the 1930 tax rolls, without approval of the board of county commissioners of the county in which said land is located, or until after said forest growth so valued and assessed has been cut and removed. Nothing herein contained, however, shall be construed as prohibiting the state department of natural resources (hereinafter referred to as the

department) from classifying land as reforestation lands when after harvesting mature timber, an immature stand is left for a future forest crop.

**84.28.020 Classification procedure—Review by tax commission.** It shall be the duty of the department to determine what lands within the state of Washington shall be classified as reforestation lands, and upon such determination to prepare a list of such lands, by counties, giving the legal description thereof by government legal subdivisions (in tracts not smaller than a forty acre tract or government lot). Hearing, preparation and filing of one list in any county shall not prevent the department from holding other hearings, and preparing other lists relating to other lands in the same county. Upon the preparation of the list, the department shall forward to the county assessor of each county wherein such lands are situated, one copy of the list. Following the preparation and filing of the list with the assessor, a hearing on the proposed classification shall be held before the department or one or more of its officers or employees designated by it at the court house in the county seat in each county of the state wherein any lands proposed for classification are situated. Notice of the hearing shall be given by the department by publication of a notice in at least two issues of a newspaper published and having general circulation in the county wherein such hearing is to be held. The notice shall specify the time, place and general purpose of the hearing and shall advise that a list of the lands proposed for classification as reforestation lands, with the legal description and the names of the respective owners, has been filed with the county assessor. The last publication of such notice shall be at least fifteen days prior to the date fixed for the hearing. The department shall on or before the date of the last publication of the notice mail a copy of the notice to each owner of land proposed for classification, to the address of such owner as shown on the records of the county treasurer of the county, and shall also notify the owner of the particular description of lands owned by him which it has proposed for classification as reforestation lands. The department shall also, on or before the date of the last publication mail to the county commissioners and county assessor of such county a copy of the notice of hearing. At the hearing, the department or officer or employee holding such hearing shall hear objections to, and arguments for and against the proposed classification as to all, or any particular lands described on the list. Following the hearing the department shall reconsider the proposed list and classification and shall strike from the list any lands it determines are not suitable as reforestation lands. After having reconsidered the proposed list and classification the department shall file with the state tax commission a list of the lands as pre-

viously proposed by it, or as modified after reconsideration, showing the lands in the respective counties proposed by it for classification as reforestation lands, with description by government legal subdivisions, and names and addresses of respective owners.

The tax commission shall hold said list for a period of two weeks, during which time any taxpayer, or the county assessor, of the county in which the lands are located shall be entitled to file written objections with it to the classification as reforestation lands of any particular lands on such list. If any objection is filed the commission shall fix a date for hearing thereon, and shall in writing notify the objector, the department and the owner of the lands of the date fixed for the hearing. At the hearing the commission shall hear and consider evidence offered by the department, owner, or objector as to the nature and character of such lands, and from such evidence shall determine whether the lands shall be classified as reforestation lands; and if the commission determines that the lands are not suitable for reforestation and should not be classified as reforestation lands, it shall cause such lands to be stricken from the list. If no objections are filed to the classification of any lands on such list or if objections are filed and after hearing are overruled, the commission shall enter an order approving the list as filed; and if, following a hearing on objections to classification as to any particular lands on the list, the commission determines that the particular lands are not properly classified as reforestation lands, it shall enter an order to that effect and shall strike such lands from the list, and enter an order approving the list with such lands stricken therefrom. Upon entry of the order the commission shall, at its expense, cause a certified copy thereof, together with the approved list to be recorded in the office of the auditor of the county in which the lands are situated, and shall forward one certified copy thereof, together with the approved list, to the assessor of the county wherein the lands are situated, one copy to the department, and one copy of its order to the owner, with a list only of lands in which he has an interest; and thereupon the lands described on such list shall be classified as reforestation lands.

**84.28.050 Removal from classification—Petition of department—Hearing—Taxation of land.** Whenever the department believes that any lands classified as reforestation lands are not being protected as provided by law, or are not being used primarily for forest crop production, it may petition the tax commission to remove such lands from classification as reforestation lands. The petition shall describe the lands by government legal subdivisions and shall set forth the name of the owner thereof, and the grounds and reasons for which such removal is sought. The commission shall thereupon fix a time and place for hearing on the petition and shall mail a

notice thereof, together with a copy of the petition, to the owner at his address as shown by the records of the county treasurer's office. At the time and place fixed for the hearing the commission shall hold a hearing on the petition and shall receive evidence offered by the owner or the department for and against the petition. Upon the conclusion of the hearing the commission shall determine whether such lands shall be removed from the classification as reforestation lands, and shall enter an order accordingly. One certified copy of such order shall be furnished by the commission to the county assessor of the county in which the lands are situated, one to the owner and one to the department, and the commission shall, at its own expense, cause a certified copy of such order, together with a list of the lands covered thereby, to be recorded in the office of the auditor of the county in which the lands are situated.

Whenever any land is removed from classification as reforestation land it shall thereafter be assessed and taxed without regard to the provisions of this chapter, and there shall thereupon become due and owing to the county in which such land is situated a sum of money equivalent to the difference, if any, between the tax theretofore paid thereon under the provisions of this chapter and the tax paid by similar unclassified lands during the same period. The county assessor shall determine the assessed valuation of such lands as unclassified lands for the period involved, and shall prepare an assessment roll of such lands and submit the same to the county treasurer, who shall extend upon his rolls a tax against such lands equivalent to the difference, if any, in the tax theretofore paid, and the tax on similar unclassified lands for said period; and said tax shall thereupon become a lien against said lands and shall become payable, delinquent and collectible at the same time and in the same manner as taxes for the current year.

**84.28.060 ———Petition of taxpayers—Hearing.** Whenever any lands previously classified as reforestation lands shall be or become more valuable for some other purpose and twenty-five taxpayers of the county in which the lands are situated file a petition with the tax commission, alleging such to be the case, the commission shall fix a date for hearing on the petition and shall in writing notify the taxpayers by mailing notice thereof directed to the taxpayers at the address shown on the petition; and shall likewise notify the department, and the owners of the lands involved, by mailing a notice of the hearing to them directed to their respective addresses. At the hearing the petitioners, the department and the owners shall be entitled to offer evidence bearing upon the question of the value of such lands for reforestation and other purposes. The commission from the evidence shall determine whether the lands are more

valuable for some other purpose than for reforestation; and if it so determines it shall enter an order to that effect and thereupon the lands shall be removed from classification as reforestation lands. Upon entry of an order by the commission, as provided for in this section, the commission shall, at its own expense, cause a certified copy thereof, together with a list of the lands covered thereby, to be recorded in the office of the auditor of the county in which the lands are situated.

**84.28.080 Court review.** Whenever the state tax commission shall enter an order with respect to classification or reclassification of forest lands under this chapter, the owner of such lands, the department, the county assessor of the county in which such lands are located, or the taxpayers in a case arising under RCW 84.28.060, may, within thirty days following the entry of such order, appeal to the superior court of the county within which lands are situated for a review of the decision of the state tax commission. The appeal shall be perfected in the same manner as is provided by law for appeals from decisions of the state tax commission. Upon such appeal, the superior court shall sit without a jury, shall receive evidence de novo and shall determine the correct classification of the lands involved in accordance with the requirements of this chapter. The decision of the superior court shall be subject to appeal and review in the supreme court in the same manner and by the same procedure as appeals are taken and perfected to that court in civil actions at law. Upon appeal from any decisions of the commission and pending the dismissal or final determination of such appeal, the lands involved shall be assessed and taxed in the same manner as they were assessed and taxed prior to such decision.

**84.28.090 Basis of assessment prescribed.** All lands classified as reforestation lands as provided in this chapter and lying west of the summit of the Cascade range of mountains in the state of Washington shall, after the date of such classification, be assessed for purposes of taxation at one dollar per acre, which is hereby declared to be the assessed value thereof; and all lands so classified lying east of the summit of the Cascade range of mountains shall be assessed for purposes of taxation at fifty cents per acre, which is hereby declared to be the assessed value thereof. The above values shall apply as the actual basis for taxation of such lands, without regard to any percentages of value which may apply for taxation of other classes of property; and the taxation of such lands on the basis herein provided shall be separate and distinct from and in addition to the cost of protecting such lands from fire as provided under the laws of Washington.

**84.28.095 Tax on unclassified lands.** Any lands not classified as reforestation lands, shall be assessed and taxed under the general taxation laws and not under the provisions of this chapter.

**84.28.100 Permit to remove forest crop—Bond or deposit.** The owner or owners of lands classified and taxed as reforestation lands under this chapter, desiring to harvest any forest crop, or to remove or cause to be removed any forest growth therefrom shall in writing notify the department of such desire, and the department shall thereupon issue a permit authorizing the cutting and removal of such forest crop. The permit shall describe by legal subdivisions, or fractions thereof, areas on which cutting will be permitted. Before any forest growth is cut or removed from such lands the permittee shall file with the county treasurer of the county in which such lands are situated a good sufficient surety company bond payable to the county in form prescribed by the department, and which before filing shall be approved by the judge of the superior court of such county, or make a cash deposit with such treasurer, in lieu of such bond, in such amount as the department shall fix, the bond to be conditioned to pay to the county in question the yield tax to which the county will be entitled upon the cutting of the forest growth from such lands. In case a cash deposit is made in lieu of the bond the same shall be applied in payment of the yield tax provided in RCW 84.28.110, but such deposit shall not relieve an owner from payment of any additional amounts due for said yield tax nor of right of refund of any sum deposited in excess of the amount due on said tax. In event collection is made on the bond, either with or without suit, the amount collected shall be applied in payment of the yield tax due.

**84.28.110 Report of cutting—Yield tax—Rates—Actions to recover tax.** Whenever the whole or any part of the forest crop shall be cut upon any lands classified and assessed as reforestation lands under the provisions of this chapter, the owner of such lands shall, on or before the first day of January of each year, report under oath to the department and the assessor of the county in which such lands are located, the amount of such timber or other forest crop cut during the preceding twelve months, in units of measure in conformity with the usage for which the cutting was made, together with a description, by government legal subdivisions, of the lands upon which the same are cut. If no such report of cutting is made, or if the assessor or the department shall believe the report to be inaccurate, incorrect or mistaken, either the assessor or the department may by such methods as shall be deemed advisable, determine the amount of timber or other forest product cut during such period. If both the assessor and the department make separate

determinations of the amount of such cutting, the determination of the department shall be accepted and used as a basis for computation of the yield tax. As soon as the report is filed, if the assessor and the department are satisfied with the accuracy of the report, or if dissatisfied, as soon as the assessor or the department shall have determined the amount of timber or forest crop cut, as herein provided, the department shall determine the full current stumpage rates for the timber or forest crop cut, and shall notify the assessor of the county in which the lands are situated of the rates so fixed by it, and the assessor shall thereupon compute, and there shall become due and payable from the owner, a yield tax equal to twelve and one-half percent of the market value of the timber or forest crop so cut, based upon the full current stumpage rates so fixed by the department: *Provided*, Whenever within a period of twelve years following the classification of any lands as reforestation lands, any forest material shall be cut on such lands, the owner thereof shall be required to pay a yield tax of one percent for each year that has expired from the date of such classification until such cutting: *Provided, further*, That no yield tax need be paid on any forest material cut for domestic use of the owner of such lands, or on materials necessarily used in harvesting the forest crop.

Whenever the owner is dissatisfied with either the determination of the amount cut as made by the assessor or the department, or with the full current stumpage rates as fixed by the department, and shall pay the tax based thereon under protest, such owner may maintain an action in the superior court of the county in which the lands are located for recovery of the amount of the tax paid in excess of what the owner alleges the tax would be if based upon a cutting or stumpage rate which the owner alleges to be correct. In any such action the county involved, the county assessor of the county, and the department, shall be joined as parties defendant, but in case a recovery is allowed, judgment shall be entered against the county only. In such action the court shall determine, in accordance with the issues, the true and correct amount of timber and forest crop which has been cut, and if an issue in the case, the true and correct full current stumpage rates, and shall enter judgment accordingly, either dismissing the action, or allowing recovery based upon its determination of the amount of timber or forest crop cut and if in issue, the full current stumpage rate.

**84.28.130 Agreements between department and owners for assessment and taxation.** Owners of land previously classified as reforestation lands under the provisions of this chapter may prepare a list of such lands, describing the same by government legal

subdivision, and file such list with the department with the request that the department enter into an agreement providing for the assessment and taxation of such lands as provided in this section. If the department shall deem it advisable, it may enter into a written agreement with such owner, providing that such lands shall be assessed for taxation purposes as in this chapter provided, which assessed valuations shall continue for a definite number of years, to be stated in such agreement, which shall not exceed the number of years estimated by said department as necessary to mature the forest crops growing or to be grown on such lands, and shall provide that if the timber or forest material thereon have not been removed at the expiration of such period the yield tax required by the agreement shall be paid whenever such removal takes place. The agreement shall provide that when any part of the forest crop is cut, such cutting shall be done, and the area cut reforested and protected from fire in accordance with such rules and regulations as the department may prescribe. Such an agreement shall set forth the requirements of the owner with respect to reforestation, cultivation, care and protection of forests grown and to be grown on such lands; shall require the owner to comply with all the laws of the state of Washington with respect to forest fire protection; shall require the owner to report to the department and to the county assessor of the county in which the lands are situated the amount of timber or forest material cut during the twelve months prior to the first day of January of each year, and that the assessor or department may, in case of dissatisfaction with the report or failure to make the same, determine the amount so cut; and shall require the owner to secure a permit and furnish and file a bond, or make cash deposit in lieu thereof, as required by this chapter for other lands under this chapter but not covered by a written agreement; and shall require the owner to pay to the county treasurer of the county in which any lands are located from which any forest materials are cut a yield tax of twelve and one-half percent of the value of such forest materials, based upon full current stumpage rates at the time such forest materials are cut, in accordance with schedules of stumpage rates to be furnished by the department at the time of such cutting; and shall contain a proviso that if, within twelve years following the date of entering into such agreement, any forest material shall be cut on such lands, the owner of such lands shall be required to pay a yield tax of one percent for each year that expires from the date of such agreement until such cutting; and may provide that no yield tax need be paid on any forest materials cut for domestic use of the owner of such lands, or on materials necessarily used in harvesting the forest crop. The agreement shall provide that if the



owner shall fail to comply with all the conditions and requirements of the agreement and the various provisions of this chapter, the state, acting through the department, may at its option, cancel said agreement, and that after the date of such cancellation, the lands covered by the agreement shall be assessed and taxed without regard to provisions of the agreement, and shall pay the yield tax and any other tax that similar lands are required to pay, at the same time and in the same manner as if such lands had never been covered by the agreement. Upon any such cancellation, the lands in question shall be taxed an amount to be determined by the department, equivalent to the difference, if any, between the tax paid thereon under the agreement, and the tax paid during the period said lands have been under said agreement by similar lands. The amount of such difference in taxes, if any, shall be reported by the department to the county treasurer of the county in which such lands are located, and the county treasurer shall enter the amount thereof upon his tax rolls against said lands, and thereupon the amount thereof shall become a lien against such lands and shall become payable at the same time, and collected in the same manner as general taxes for the current year. Upon entering into such agreement, the department shall furnish the state tax commission with two copies of such agreement and the state tax commission shall furnish a copy of such agreement to the county assessor of the county in which such lands are located, and thereafter such lands shall only be assessed and taxed in accordance with the terms of such agreement and as in this chapter provided. Whenever the owner, or owners, of any lands shall make written application to the department for an agreement with the state under this chapter, the board shall, within one year after receiving such written application, act upon same and determine whether the state will enter into such agreement.

**84.28.140 Collection of yield tax—Delinquency—Lien.** Upon receipt of a report of cutting or upon determination of the amount cut as provided in this chapter or as required in an agreement entered into under the provisions of this chapter, the county assessor shall assess and tax against the owner of such lands the amount of yield tax due on account of such cutting; and shall forthwith transmit to the county treasurer a record of such tax; and the county treasurer shall thereupon enter the amount of such yield tax on his records against such lands and their owner; and such yield tax shall thereupon become a lien against such lands and also against the forest material cut thereon and against any other real or personal property owned by such owner, which shall become delinquent unless paid on or before the fifteenth day of March following the date when such report is made, or should have been

made. The lien of such tax shall be superior and paramount to all other liens, taxes, assessments and encumbrances, and if not paid before the same becomes delinquent, may be collected by seizure and sale of such forest material, or any other personal property of such owner, in the same manner as personal property is seized and sold for delinquent taxes under the general tax laws; and the lien of said tax against the lands from which such forest materials are cut, or any other real property of such owner, may be foreclosed and said lands sold, in the same manner as liens for taxes are foreclosed and land sold for delinquent taxes under the general tax laws of the state. Said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such owner by the prosecuting attorney in behalf of the county, in which the lands are situated from which such forest materials are cut. Any person, firm, or corporation buying any forest material on which the yield tax herein provided has not been paid shall be liable for the payment of said tax and the amount thereof may be collected from such person, firm or corporation by seizure and sale of any real or personal property belonging to such person, firm or corporation in the same manner in which real or personal property, respectively is seized and sold for delinquent taxes under the general tax laws of the state; and said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such person, firm or corporation, by the prosecuting attorney in behalf of the county in which the lands are situated from which such forest materials are cut. All taxes collected under the provisions of this chapter or any agreement made in pursuance thereof, shall be paid to the county treasurer of the county in which the lands are situated from which such forest materials are cut, and shall be paid into the same fund and distributed by the county treasurer in the same proportions as the general taxes on other property in the same taxing district, are paid and distributed in the year in which such payment or collection is made.

**84.28.150. Reforestation land taxes exclusive—Exceptions.** Any lands or forest materials assessed and taxed under the provisions of this chapter shall not be otherwise assessed and taxed under the laws of this state, but nothing contained in this chapter shall prevent the assessment and taxation under general tax laws of all buildings, improvements, agricultural, mineral or values other than forest values, upon any lands assessed and taxed under the provisions of this chapter, or the assessment and taxation of such lands for any benefits authorized by any local improvement laws of the state of Washington.

**84.28.160 Rules and regulations authorized.** The department and the state tax commission, respectively, shall have power to make such rules and regulations as they shall deem necessary or advisable in the exercise of the powers and performance of the duties imposed upon them by this chapter.

**84.28.170 Penalty.** Violation of any of the provisions of this chapter shall constitute a gross misdemeanor.

## Chapter 84.32

### FORESTS AND FOREST LANDS

**84.32.010 Definitions.** For the purposes of this chapter, unless otherwise indicated by the context:

(1) The word "commission" means the tax commission of the state of Washington;

(2) The term "forest crop" means the merchantable timber growing upon forest land;

(3) The term "forest land" means all land heretofore or hereafter acquired by private ownership held or to be held chiefly for forest crop production, not classified or eligible for classification as reforestation land under chapter 84.28, and classified as forest land under the provisions of this chapter; but does not include wood lots of forty acres or less situated upon or owned in conjunction with or adjacent to lands devoted primarily to farming;

(4) The word "harvesting" means removal for sale or use;

(5) The term "legal description" or "description" means government subdivision, recorded plat or description by metes and bounds;

(6) The term "merchantable timber" means all wood growth capable of being marketed commercially;

(7) The words "person" and "owner" mean and include persons, firms, copartnerships, associations or corporations.

**84.32.020 Forest crops taxable as personalty, land as realty—Basis of assessment—Limitation on distraint.** For the purpose of taxation, all forest crops on land classified as forest land under the provisions of this chapter shall be deemed to be personal property and all forest land shall be deemed to be real property. Forest land shall be assessed and taxed under the provisions of law pertaining to the assessment and taxation of real property. The basis of assessment shall be fifty percent of the true and fair value of the land in money, which shall be taken to be that value which would remain if the forest crop were entirely harvested. All such forest crops shall be assessed and taxed as personal property, but there shall be no distraint for any such taxes until five years after

delinquency thereof. Forest crops upon forest lands, as hereinafter classified, shall be assessed and taxed only as in this chapter provided.

**84.32.030 Classification on petition of owner—Appeal to commission—Subsequent additions or eliminations—Court review.** Any owner of land which he may deem eligible for classification as forest land under the provisions of this chapter may petition the county assessor to so classify such land. Such petition shall be verified and shall contain a full and complete legal description of his land, the approximate stand of timber by cruise or count and such other information as may assist the assessor in determining whether the property shall be classified as forest land. The assessor shall then so classify such land or refuse to so classify it. He shall then prepare a list of the land he has classified or has refused to classify, containing a legal description of each tract or parcel, the name and address of the owner, the cruise or approximate stand of timber and such other information as may be relevant to the purposes of this chapter, and in case he has refused classification shall state the reason for such refusal. Such list shall be made in triplicate and one copy forwarded to the commission and one furnished to the county treasurer. After completing his classification, the assessor shall notify each owner or petitioner by mail that his land has been classified as forest land or that the assessor has refused to classify a petitioner's land as forest land and the owner, petitioner or any person having a lien on or a contract for the purchase of said property, may thereupon, if dissatisfied with the determination of the assessor, appeal to the commission by mailing to or filing with the commission within ten days after receipt of the notice a statement in writing that he appeals from the action of the county assessor. The commission shall fix a time for hearing not less than twenty nor more than sixty days from the date of receipt of the notice of appeal at which objections to the classification or the failure of the assessor to classify may be heard. Such hearing may be held at Olympia or, if the commission so elects, at the county seat of the county where the land is located, and may be conducted by an agent or appointee of the commission who shall prepare a transcript of the testimony and submit the same, together with his recommendation, to the commission for final order. The commission in its order shall have the right to add to or eliminate from the assessor's classification such land described in the petition as in its judgment properly should or should not be classified as forest land. One copy of the commission's order shall be mailed to the assessor and one copy to the owner or appellant and said order shall be reviewable by certiorari as provided by law.

**84.32.050 Assessment of forest crops—Deferment—Form of rolls—Duties of county assessor and treasurer.** Annually at the time of listing personal property, the county assessor of each county having within it any classified forest lands shall proceed to assess all forest crops upon the lands so classified, the basis of assessment to be fifty percent of the true and fair value of such forest crops in money. Permanent forest assessment rolls shall be prepared by the county assessor, in form prescribed by the commission, containing vertical columns for the consecutive entry from year to year of "assessed valuation," "total tax," "current tax," "deferred tax," "cumulative deferred taxes," "interest" and "total currently payable." Above the vertical columns shall be space for the listing of the name of the owner, a description of the forest crop and the legal description of the underlying forest land. One such roll may be used for all contiguous lands in common ownership in the same taxing district. After computing and extending the total tax against forest crops classified under this chapter, based upon his assessment thereof for the year in question, the assessor shall extend in the "current tax" column the amount of tax against forest crop upon such legal description which is currently to be paid and shall extend in the "deferred tax" column the amount of such tax the payment of which is to be deferred under the provisions of this chapter, and he shall also compute and extend in the proper columns the amount of cumulative deferred taxes, interest chargeable thereon and the total sum currently payable. For the first assessment year following classification, the current tax to be extended in the column headed "current tax" shall be the total tax diminished by an amount equal to seven and one-half percent thereof and the deferred tax to be extended in the column headed "deferred tax" shall be the amount by which the total tax is thus diminished, and for each succeeding year up to and including the tenth year after classification the total tax as annually levied and extended shall be successively diminished by an amount equal to an additional seven and one-half percent thereof in order to arrive at the current tax and deferred tax for each respective year. After the tenth year after classification there shall be no further diminution of tax and the current tax shall be twenty-five percent and the deferred tax seventy-five percent, respectively, of the total tax for each year: *Provided*, That the cumulative total of deferred taxes to be extended against any description in any year prior to the beginning of harvesting shall in no event exceed twenty-five percent of the assessed valuation of the forest crop on such description and, whenever in any such year the theretofore accumulated total of deferred taxes plus the amount of annual deferred tax computed on the basis of the percentages above set forth exceeds such twenty-five percent of assessed valuation, the

annual deferred tax to be currently extended in the "deferred tax" column shall be the amount only, if any, by which such twenty-five percent of assessed valuation of the property exceeds the theretofore accumulated deferred taxes.

Upon completion of the forest assessment rolls and at the time his other assessment rolls are transmitted, the county assessor shall, for the first year after classification of forest lands under this chapter, transmit duplicate forest assessment rolls to the county auditor, who shall in turn transmit the same to the county treasurer for collection. The county treasurer shall post the tax and interest currently payable to his segregation register, return one duplicate of the forest assessment rolls to the county assessor for assessment purposes during the next year and retain the other as his permanent tax roll and record of forest taxes levied under this chapter. For each succeeding year the forest assessment rolls shall be made singly and be similarly transmitted and upon receipt thereof the county treasurer shall post the amount currently payable to his segregation register and all amounts as extended thereon by the assessor to his permanent tax roll and record of forest taxes, returning the forest assessment roll to the county assessor for next year's assessment purposes.

**84.32.070 Current taxes and deferred tax interest payable annually — Collection — Distribution of interest — Loss of deferment.** The current tax including accrued interest on deferred taxes shall be collected under the provisions of the general revenue laws applicable to the collection of personal property taxes and shall be subject to the same penalties provided by said laws for delinquency in payment, but there shall be no distraint for such tax until five years after delinquency in payment thereof. The principal of the deferred tax shall accumulate from year to year and shall draw simple interest at the rate of three percent per annum from the time when such tax would have been payable except for the provisions of this chapter. The interest on the deferred taxes shall be added to and become part of a taxpayer's current tax and shall be payable annually at the same time and in the same manner and shall be subject to the same rebates and penalties as the current tax against the same description. Deferred tax interest shall when collected be distributed to the same taxing district funds as are entitled to share in current tax collections. Nothing in this chapter shall be construed to prevent an owner of forest land from paying the deferred tax upon the forest crop at the time of paying the current tax. Deferment of taxes under this chapter shall in no wise impair the lien thereof against the forest land or crop but the same shall remain a valid and subsisting lien until paid. If an owner of forest crops upon forest lands classified under this chapter fails to pay or cause

to be paid the current tax and deferred tax interest against the forest crop upon any description, plus the interest thereon, and the taxes assessed against the forest land underlying such forest crop, plus the interest thereon, within five years from the date of delinquency thereof, the privilege of further deferment of taxes against such forest crop shall be immediately withdrawn and the cumulative deferred taxes then standing against the particular description upon the county treasurer's permanent record shall become immediately due and payable and shall be included by the county treasurer in any distraint proceeding against the forest crop and any proceeding for the foreclosure of certificates of delinquency against the underlying forest land.

**84.32.080 Harvesting permit—Payment of all taxes and interest required.** Any person desiring to harvest the forest crop upon any lands classified under this chapter shall before commencing such harvesting obtain from the county treasurer of the county in which such forest crop is situated a harvesting permit. Said permit shall be issued by the treasurer on written application therefor, stating the name of the applicant and the legal description or descriptions upon which harvesting is proposed to be conducted. Before such permit shall be issued the applicant shall pay or cause to be paid in full all taxes then due and payable against the particular description or descriptions covered by the application, including all taxes plus interest thereon, if any, against the forest land; all current taxes and deferred tax interest plus interest thereon, if any, against the forest crop; and the cumulative deferred taxes then standing against such description or descriptions upon the county treasurer's permanent record. Deferred taxes are hereby declared to be due and payable against any legal description at the time the harvesting permit is applied for. Each harvesting permit shall explicitly state the legal description or descriptions upon which harvesting is thereby permitted. It shall be unlawful for any person to harvest any forest crop upon forest lands classified under this chapter without first having secured a harvesting permit under this section.

**84.32.090 Report by permittee of acreage harvested — Penalty for excess harvest.** Each such permittee shall, on or before January 15th of each year, report under oath, to the county treasurer who issued the harvesting permit, the total acreage by description harvested during the preceding calendar year on the authority of each permit theretofore issued. If the report shows, or investigation by the county treasurer independently of such report discloses, that the acreage actually harvested exceeds that covered by the permit, there shall be added to the cumulative deferred taxes standing on the treasurer's record against the legal description containing

such excess acreage a penalty of ten percent thereof, which penalty shall for all purposes become a part of such tax. In case harvesting under a permit is completed before the end of the calendar year, the report required by this section shall be made to the county treasurer within fifteen days after completion of harvesting, but in all other respects the provisions of this section shall apply.

**84.32.190 Deferred taxes—Distribution, county borrowing, investments in obligations secured by, etc.** Whenever deferred taxes are collected by the county treasurer, he shall distribute the same, so far as possible, to the various funds existing at the date the deferred taxes would have become due and payable except for the provisions of this chapter, in accordance with the levies in effect as of said date. In the event any fund existent at that time has in the meantime been abolished by law and its obligations fully liquidated, its proportion of the tax shall be credited to the county current expense fund. Any advancements between funds shall upon such payment be properly adjusted. Deferred taxes under this chapter shall be considered an asset against which a county or other taxing district, to whose credit such taxes stand, may for corporate purposes borrow money to the extent of fifty percent thereof, and such borrowing shall not be construed as increasing the net indebtedness of the county or other taxing district. Obligations secured by taxes deferred under this chapter shall be a legal investment for state funds, including the permanent school fund, any higher educational funds and the accident fund. Deferred taxes under this chapter shall not be considered as delinquent state taxes for the purpose of the state auditor's certification of such taxes for the seventh preceding year under RCW 84.48.110, it being the intent of this chapter that the state shall carry its proportion of the deferred taxes the same as counties or other taxing districts until the same are actually collected. Each county treasurer shall on or before January 15th of each year certify to the state auditor the amount of the state's portion of the total of forest taxes deferred in his county in the preceding fiscal year and the state auditor shall carry such amount as a charge against the county until such cumulative deferred forest taxes are collected as in this chapter provided.

**84.32.110 Lien of deferred taxes.** From and after the assessment date, all deferred taxes under this chapter shall be and constitute a lien prior to all other liens against the description of forest crop specifically assessed therefor, and against the description of forest land which underlies the forest crop specifically assessed, and shall also be and constitute a lien against any other harvested or unharvested forest crop belonging to the owner of said taxed property



when so assessed. Any transfer of ownership of the forest crop specifically assessed or of the underlying forest land shall not divest or in any wise impair the lien of the deferred taxes against such crop or against the forest land.

**84.32.120 Criminal penalties—Harvest without permit, excess harvest, reports of permittee.** Every person who harvests any forest crop without obtaining the permit required by this chapter or any permittee who wilfully or knowingly violates any provision of RCW 84.32.080 or 84.32.090 shall be guilty of a gross misdemeanor.

## Chapter 84.36

### EXEMPTIONS

**84.36.005 Property subject to taxation.** All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes, upon equalized valuations thereof, fixed with reference thereto on the first day of January at twelve o'clock meridian in each year, excepting such as is exempted from taxation by law.

**84.36.010 Public property exempt.** All property belonging exclusively to the United States, the state, any county or municipal corporation shall be exempt from taxation.

**84.36.020 Cemeteries, churches and grounds.** The following property shall be exempt from taxation:

All lands used exclusively for public burying grounds or cemeteries;

All churches, built and supported by donations, whose seats are free to all; and the ground, not exceeding five acres in area, upon which any cathedral or church of any recognized religious denomination is or shall be built, together with a parsonage. The area exempted shall in any case include all ground covered by the church and parsonage and the structures and ground necessary for street access, light, and ventilation, but the area of unoccupied ground exempted in such cases, in connection with both church and parsonage, shall not exceed the equivalent of one hundred twenty by one hundred twenty feet. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the areas above specified. To be exempt the grounds must be used wholly for church purposes.

*Note: See also section 3, chapter 103, Laws of 1961.*

**84.36.030 Nonsectarian, character building, veteran and relief organizations.** The following property shall be exempt from taxation:

Property of nonsectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, which shall be used, or to the extent solely used, for the religious purposes of such associations, or for the educational, benevolent, protective, or social departments growing out of, or related to, the religious work of such associations;

Property of nonprofit organizations or associations engaged in character building in boys and girls under twenty-one years of age, to the extent such property is necessarily employed and devoted solely to the said purposes, provided such purposes are for the general public good and such properties are devoted to the general public benefit;

Property of all organizations and societies of veterans of any war of the United States, recognized as such by the United States War Department, which shall have national charters, and which shall have for their general purposes and objects, the preservation of the memories and associations incident to their war service and the consecration of the efforts of their members to mutual helpfulness and to patriotic and community service to state and nation. To be exempt such property must be primarily used in such manner as may be reasonably necessary to carry out the purposes and objects of such societies;

Property of all corporations, incorporated under any act of congress, whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

**84.36.040 Libraries, orphanages, institutions, nursing homes, hospitals.** The following property shall be exempt from taxation:

All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by public donations or private charity, and all of the income and profits thereof are devoted, after paying the expenses thereof, to the purposes of such institutions; and the grounds, together with all real and personal property owned or used as a part of such institutions, whenever such libraries, orphanages, institutions, homes, and hospitals are built and used exclusively for the purposes herein enumerated.

In order to determine whether such libraries, orphanages, institutions, homes, and hospitals are exempt from taxes within the intent of this chapter, the director of health shall have access to their books and the superintendent or manager of the library,

orphanage, institution, home, or hospital claiming exemption from taxation shall make oath before the assessor that the income and the receipts thereof, including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath, make annual report to the department of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived, and the object to which disbursements have been applied, and shall furnish in such report full and complete vital statistics for the use and information of the department of health, which may publish the same in its annual report.

A hospital, within the meaning of this section, includes any portion of the hospital building, or other buildings in connection therewith, used as a nurses' home or as a residence for persons engaged or employed in the operation of the hospital, or operated as a portion of the hospital unit.

**84.36.050 Schools and colleges.** The following property shall be exempt from taxation:

Property owned or used for any school or college in this state, supported in whole or in part by gifts, endowments, or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms. To be exempt, such property must be used solely for educational purposes or the revenue therefrom be devoted exclusively to the support and maintenance of such institution. Real property so exempt shall not exceed one hundred acres in extent and shall be used exclusively for college or campus purposes.

Real property owned or controlled by such institution or leased or rented by it for the purpose of deriving revenue therefrom shall not be exempt from taxation under this section.

Before any exemption provided for by this section shall be allowed for any year, the institution claiming such exemption shall file with the county assessor of the county wherein such property is situated, on or before the first day of January in such year, a statement verified by the oath of the president, treasurer, or other proper officer of the institution, containing a list of all property claimed to be exempt, the purpose for which it is used, the revenue derived from it for the preceding year, the use to which such revenue was applied, the number of students in attendance at the school or college, the total revenues of the institution with the source from which they were derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail. The county assessor of the county wherein such property is subject to taxation and such exemption is claimed,

shall at all times have access to the books and records of such institution in order to determine whether any property claimed to be exempt from taxation should be exempted under the provisions of this section.

**84.36.060 Art, scientific and historical collections, fire companies, humane societies.** The following property shall be exempt from taxation:

All art, scientific, or historical collections of associations maintaining and exhibiting such collections for the benefit of the general public and not for profit;

All fire engines and other implements used for the extinguishment of fire, with the buildings used exclusively for the safekeeping thereof, and for meetings of fire companies, provided such properties belong to any city or town or to a fire company therein;

Property owned by humane societies in this state in actual use by such societies not exceeding ten thousand dollars in taxable value.

**84.36.070 Intangibles exempt.** All moneys and credits including mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county and municipal bonds and warrants and bonds and warrants of other taxing districts, bonds of the United States and of foreign countries or political subdivisions thereof and the bonds, stocks or shares of private corporations shall be and hereby are exempted from ad valorem taxation.

**84.36.079 Rights, title, interest, and materials of certain vessels under construction.** All rights, title or interest in or to any vessel of more than one thousand ton burden, and the materials and parts held by the builder of the vessel at the site of construction for the specific purpose of incorporation therein, shall be exempt from taxation while the vessel is under construction within this state.

**84.36.080 Ships and vessels in interstate or foreign commerce partially exempt.** All ships and vessels taxable in the state of Washington, engaged in interstate commerce, foreign commerce or commerce between ports of the state of Washington and the high seas, shall be and are hereby made exempt from all ad valorem taxes, except taxes levied for any state purpose.

**84.36.090 Other ships and vessels.** All ships and vessels taxable in the state, other than those taxable under RCW 84.36.080 and those described in RCW 84.36.079, are exempt from all ad valorem taxes, except taxes levied for any state purpose and twenty percent of taxes levied for all other purposes.

**84.36.100 Size of vessel immaterial.** RCW 84.36.080 and 84.36.090 shall apply to all ships, vessels and boats, irrespective of size, and to the taxes thereon becoming due and payable.

**84.36.110 Household goods and personal effects—Three hundred dollars actual value to head of family.** The following property shall be exempt from taxation:

(1) All household goods and furnishings in actual use by the owner thereof in equipping and outfitting his or her residence or place of abode and not for sale or commercial use, and all personal effects held by any person for his or her exclusive use and benefit and not for sale or commercial use.

(2) The personal property, other than specified in subdivision (1) hereof, of each head of family liable to assessment and taxation of which such individual is the actual and bona fide owner to an amount of three hundred dollars of actual values: *Provided*, That this exemption shall not apply to any private motor vehicle, and *Provided, further*, That if the county assessor is satisfied that all of the personal property of any person is exempt from taxation under the provisions of this statute or any other statute providing exemptions for personal property, no listing of such property shall be required; but if the personal property described in subdivision (2) of this section exceeds in value the amount allowed as exempt, then a complete list of said personal property shall be made as provided by law, and the county assessor shall deduct the amount of the exemption authorized by this subdivision from the total amount of the assessment and assess the remainder.

**84.36.120 ———Definitions.** For the purposes of RCW 84.36.110 “head of a family” shall be construed to include a widow, any person receiving an old age pension under the laws of this state and any citizen of the United States, over the age of sixty-five years, who has resided in the state of Washington continuously for ten years.

“Personal effects” shall be construed to mean and include such tangible property as usually and ordinarily attends the person such as wearing apparel, jewelry, toilet articles and the like.

“Private motor vehicle” shall be construed to mean and include all motor vehicles used for the convenience or pleasure of the owner and carrying a licensing classification other than motor vehicle for hire, auto stage, auto stage trailer, motor truck, motor truck trailer or dealers’ licenses.

**84.36.130 Airport property in this state belonging to municipalities of adjoining states.** All property, whether real or personal, belonging exclusively to any municipal corporation in an adjoining state legally empowered by the laws of such adjoining state to acquire and hold property within this state, and which property is used primarily for airport purposes and other facilities for landing, terminals, housing, repair and care of dirigibles, airplanes and seaplanes for the aerial transportation of persons, property or mail, or in the armed forces of the United States, and upon which property

there is expended funds by the federal, county or state agencies, or upon which funds are allocated by the federal government agencies on national defense projects, is hereby exempted from ad valorem taxation.

**84.36.140 Exemption of grains, flour, fruit, vegetables and fish—Limitation—Proof of shipment.** All grains and flour, fruit and fruit products, vegetables and vegetable products, and fish and fish products, while being transported to or held in storage in a public or private warehouse shall be exempt from taxation if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable: *Provided*, That proof of shipment be furnished as required in RCW 84.36.150.

**84.36.150 ———Listing and subsequent cancellation—Proof.** The county assessor shall list and assess all such grains and flour, fruit and fruit products, vegetables and vegetable products, and fish and fish products as of January 1st of each year, without regard to any average inventory; but shall cancel any such assessment in whole or in proportionate part upon receipt of sufficient documentary proof that the property so assessed was actually shipped to points outside the state on or before April 30th of such year: *Provided*, That no such cancellation shall be made unless such proof be furnished to the county assessor before June 1st of such year: *Provided further*, That any such assessment of grain shall also be subject to cancellation as provided in this section if sufficient documentary proof be so furnished that the grain so assessed was milled into flour and such flour was actually shipped to points outside the state on or before April 30th of such year.

**84.36.160 ———Definitions.** For the purposes of RCW 84.36.140, 84.36.150, 84.36.161 and 84.36.162:

The term "grains and flour" shall mean and include all raw whole grains in their usual marketable state; and grain flour in the hands of the first processor; but not any other grain product.

The term "fruit and fruit products" shall mean and include all raw edible fruits and berries; and all processed products of fruits or berries, suitable and designed for human consumption, while in the hands of the first processor.

The term "vegetables and vegetable products" shall mean and include all raw edible vegetables, such as peas, beans, beets, and other vegetables; and all processed products of vegetables, suitable and designed for human consumption, while in the hands of the first processor.

The term "fish and fish products" shall mean and include all fish and fish products suitable and designed for human consumption, excluding all others.

The term "processed" shall be construed to refer to canning, barreling, bottling, preserving, refining, freezing, packing, milling or any other method employed to keep any grain, fruit, vegetables or fish in edible condition or to put them into more suitable or convenient form for consumption, storing, shipping or marketing.

**84.36.161** ————**Construction of RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.162—Effect on other acts.** RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.162 shall not be construed to amend or repeal RCW 84.40.210 or 84.44.060.

**84.36.162** ————**Purpose.** The purpose of RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.161 is to encourage the storage of the commodities herein defined in the state of Washington and RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.161 shall be liberally construed.

**84.36.190 Metals in cathode or bar form for sale and held under negotiable warehouse receipt.** All metals refined by electrolytic process into cathode or bar form while in such form and held under negotiable warehouse receipt in a public or private warehouse recognized by an established incorporated commodity exchange, and for sale through such exchange, shall be considered and held to be property in transit and not taxable.

**84.36.191** ————**Purpose and construction.** The purpose of RCW 84.36.190 is to encourage the storage of such products in the state of Washington, and to this end RCW 84.36.190 shall be liberally construed.

**84.36.210 Public right of way easements.** Whenever the state, or any city, town, county or other municipal corporation has obtained a written easement for a right of way over and across any private property and the written instrument has been placed of record in the county auditor's office of the county in which the property is located, the easement rights shall be exempt from taxation and exempt from general tax foreclosure and sale for delinquent property taxes of the property over and across which the easement exists; and all property tax records of the county and tax statements relating to the servient property shall show the existence of such easement and that it is exempt from the tax; and any notice of sale and tax deed relating to the servient property shall show that such easement exists and is expected from the sale of the servient property.

**84.36.230 Interstate bridges—Reciprocity.** Any bridge, including its approaches, over rivers or bodies of water forming interstate boundaries, which bridge has been constructed or acquired and is being operated by any foreign state bordering upon such common interstate boundary, or which has been constructed or acquired

and is being operated by any county, city or other municipality of such foreign state, shall be exempt from all property and other taxes in the state of Washington, if the foreign state exempts from all taxation any bridge or bridges constructed or acquired and being operated by the state of Washington or any county, city or other municipality thereof.

### Chapter 84.40

#### LISTING OF PROPERTY

**84.40.020 Assessment date—Average inventory basis may be used.** All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and ownership on the first day of January of the year in which it is assessed: *Provided*, That if the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not fairly represent the average stock carried by such taxpayer, the county assessor shall list and assess such stock upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business.

**84.40.030 Basis of valuation—Criterion of value—Growing crops excluded — Mines, quarries — Leaseholds.** All property shall be assessed fifty percent of its true and fair value in money. In determining the true and fair value of real or personal property, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such price as he believes the same to be fairly worth in money at the time such assessment is made. The true cash value of property shall be that value at which the property would be taken in payment of a just debt from a solvent debtor. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also, the value of all improvements and structures thereon and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing on cultivated lands. In valuing any real property on which there is a coal or other mine, or stone or other quarry, the land



shall be valued at such price as such land would sell at a fair, voluntary sale for cash; any improvements thereon shall be separately valued and assessed as hereinabove provided; and any personal property connected therewith shall be listed, valued and assessed separately as other personal property is assessed under general law. Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash.

**84.40.040 Time and manner of listing.** The assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties in the state. He shall also complete the duties of listing and placing valuations on all property by May 31st of each year, and in the following manner, to wit:

He shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter fifty percent of the value of such land and of the total value of such improvements, together with the total of such fifty percent valuations, opposite each description of property on his assessment list and tax roll.

He shall make an alphabetical list of the names of all persons in his county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the property, and the assessor shall thereupon determine the value of the property included in such statement and enter fifty percent of the same in the assessment books opposite the name of the party assessed; and in making such entry in his assessment list, he shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of his residence or place of business.

**84.40.050 Detail and assessment lists.** The tax commission shall from time to time prescribe suitable blank forms of detail and assessment lists or schedules, to be used by the assessors for the listing and assessment and equalization of property, and upon which shall be entered by the assessor, or by the owner or holder, the agent or attorney, the partner, trustee, assignee, receiver, guardian, executor or administrator, or by the president, secretary or principal accounting officer of any company or corporation, a full, true and accurate statement or listing of all property, real and personal, as being owned, held or controlled as aforesaid, and as in such detail list directed, with any and all other property that may not be specified therein, if any such there be, that may be liable to assessment and taxation, and including all property that may or shall be deducted therefrom under exemptions. Such listing shall be verified under the oath of the owner or holder of any such

listed property or by the duly authorized agent making the same, on the blank form of affidavit prescribed, and the true and fair value of such property having been determined and fixed by the assessor, fifty percent of such valuation shall be entered opposite each and every item as therein listed and verified, but to which detail and assessment list may and shall be added by the assessor or his deputy, any and all other taxable property that may at any time be thereafter created or discovered, not appearing therein, so that no property shall escape assessment and taxation.

**84.40.060 Assessor to call at office, business, or residence in listing.** The assessor shall call at the office, place of doing business or residence of each person required by this title to list property, and list his name, and shall require such person to make a correct statement of his taxable property, in accordance with the provisions of this title; and every person so required shall enter a true and correct statement of such property in the form prescribed, which statement shall be signed and verified by the oath of the person listing the property, and shall deliver to the assessor, who shall thereupon assess the value of such property and enter fifty percent of the same in his books: *Provided*, If any property is listed or assessed on or after the 31st day of May, the same shall be legal and binding as if listed and assessed before that time: *Provided, further*, That if from any reason the assessor shall fail to visit any such person, firm or corporation, the said failure shall not impair or invalidate such assessment.

**84.40.070 Corporate listing.** The president, secretary or principal accounting officer or agent of any company or association, whether incorporated or unincorporated, except as otherwise provided for in this title, shall make out and deliver to the assessor a sworn statement of its property, setting forth particularly—First, the name and location of the company or association; second, the real property of the company or association, and where situated; third, the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain.

**84.40.080 Listing omitted property or improvements.** The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessor shall determine from

the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. Where improvements have not been valued and assessed as a part of the real estate upon which the same may be located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property under this section: *Provided*, That no such assessment shall be made for any period more than three years preceding the year in which such improvements are valued and assessed: *Provided, further*, That no such assessment shall be made in any case where a bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in said property prior to the time such improvements are assessed. When such an omitted assessment is made, the taxes levied thereon may be paid within one year of the due date of the taxes for the year in which the assessment is made without penalty or interest.

**84.40.090 Taxing districts to be designated.** It shall be the duty of assessors, when assessing real or personal property, to designate the name or number of each taxing and road district in which each person and each description of property assessed is liable for taxes, which designation shall be made by writing the name or number of the districts opposite each assessment in the column provided for that purpose in the detail and assessment list. When the real and personal property of any person is assessable in several taxing districts and/or road districts, the amount in each shall be assessed on separate detail and assessment lists, and all property assessable in incorporated cities or towns shall be assessed in consecutive books, where more than one book is necessary, separate from outside property and separately, and the name of the owner, if known, together with his post office address, placed opposite each amount.

**84.40.100 Map of districts to be furnished by county commissioners.** The county commissioners of each county shall furnish the assessor with a map of the county, showing the boundaries of each taxing and road district therein named or numbered. And the board of county commissioners in fixing, changing or revising the boundaries of any road district or districts, shall, wherever practicable, make the boundaries of such road district or districts conform to the boundaries of the school district nearest coincident thereto, to the end that the several school and road districts in each county shall correspond in territory one with the other: *Provided*, That any road district may include more than one school district.

**84.40.110 Examination under oath—Default listing.** When the assessor shall be of opinion that the person listing property for himself or for any other person, company or corporation, has not

made a full, fair and complete list of such property, he may examine such person under oath in regard to the amount of the property he is required to list, and if such person shall refuse to answer under oath, and a full discovery made, the assessor may list the property of such person, or his principal, according to his best judgment and information.

**84.40.120 Oaths, who may administer — Criminal penalty for wilful false listing.** Any oath authorized to be administered under this title may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths. Any person wilfully making a false list, schedule or statement under oath shall be liable as in case of perjury.

**84.40.130 Civil penalty for false or fraudulent listing or refusal to list.** If any person or corporation shall give a false or fraudulent list, schedule or statement required by this chapter, or shall fail or refuse to deliver to the assessor, when called on for that purpose, a list of the taxable personal property which he is required to list under this chapter, he or it shall be liable to a penalty of not less than ten dollars nor more than two thousand dollars, to be recovered in any proper form of action in the name of the state of Washington on the complaint of any person, such fine, when collected, to be paid into the county treasury to the credit of the current expense fund.

**84.40.140 Sick or absent persons—Listing by.** If any person required by this title to list property shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office, or usual place of residence or business of such person, a written or printed notice requiring such person to make out and leave at the place named by said assessor, on or before some convenient day named therein, the statement or list required by this title. The date of leaving such notice and the name of the person required to list the property, shall be noted by the assessor in his assessment book.

**84.40.150 ————May report to board of equalization.** If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person or his agent having charge of such property, may, at any time before the close of the session of the board of equalization, make out and deliver to said board a statement of the same as required by this title, and the board shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the said board from any person who refused or neglected to make oath to his statement when required by the assessor as provided herein; nor from any person unless he makes and files with

the said board an affidavit that he was absent from his county, without design to avoid the listing of his property, or was prevented by sickness from giving the assessor the required statement when called on for that purpose.

**84.40.160 Manner of listing real estate.** The assessor shall list all real property according to the largest legal subdivision as near as practicable. The assessor shall make out in the plat an description book in numerical order a complete list of all lands or lots subject to taxation, showing the names and owners, if to him known and if unknown, so stated; the number of acres and lots or parts of lots included in each description of property and the value per acre or lot: *Provided*, That the assessor shall give to each tract of land where described by metes and bounds a number, to be designated as Tax No. ....., which said number shall be placed on the tax rolls to indicate that certain piece of real property bearing such number, and described by metes and bounds in the plat and description book herein mentioned, and it shall not be necessary to enter a description by metes and bounds on the tax roll of the county, and the assessor's plat and description book shall be kept as a part of the tax collector's records: *And provided, further*, That the board of county commissioners of any county may by order direct that the property be listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed "Total value of each tract, lot or block of land assessed with improvements as returned by the assessor." In carrying the values of said property into the column representing the equalized value thereof, the county assessor shall include and carry over in one item the equalized valuation of all lots in one block, or land in one section, listed consecutively, which belong to any one person, firm or corporation, and are situated within the same taxing district, and in the assessed value of which the county board of equalization has made no change. Where assessed valuations are changed, the equalized valuation must be extended and shown by item.

**84.40.170 Plat of irregular subdivided tracts—Notice to owner—Surveys.** In all cases of irregular subdivided tracts or lots of land other than any regular government subdivision the county assessor shall outline a plat of such tracts or lots and notify the owner or owners thereof with a request to have the same surveyed by the county engineer, and cause the same to be platted into numbered (or lettered) lots or tracts: *Provided, however*, That where any

county has in its possession the correct field notes of any such tract or lot of land a new survey shall not be necessary, but such tracts may be mapped from such field notes. In case the owner of such tracts or lots neglects or refuses to have the same surveyed or platted, the county assessor shall notify the board of county commissioners in and for the county, who may order and direct the county engineer to make the proper survey and plat of the tracts and lots. A plat shall be made on which said tracts or lots of land shall be accurately described by lines, and numbered (or lettered), which numbers (or letters) together with number of the section, township and range shall be distinctly marked on such plat, and the field notes of all such tracts or lots of land shall describe each tract or lot according to the survey, and such tract or lot shall be numbered (or lettered) to correspond with its number (or letter) on the map. The plat shall be given a designated name by the surveyor thereof. When the survey, plat, field notes and name of plat, shall have been approved by the board of county commissioners, the plat and field notes shall be filed and recorded in the office of the county auditor, and the description of any tract or lot of land described in said plats by number (or letter), section, township and range, shall be a sufficient and legal description for revenue and all other purposes.

**84.40.175 Listing of exempt property—Proof of exemption.** At the time of making the assessment of real property, the assessor shall enter each description of property exempt under the provisions of RCW 84.36.005 through 84.36.060, and value and list the same in the manner and subject to the same rule as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used, to entitle it to exemption, and he shall require from every person claiming such exemption proof of the right to such exemption.

**84.40.180 Manner of listing personalty—Who shall list.** Personal property shall be listed in the manner following: First, every person of full age and sound mind, being a resident of this state, shall list all his moneys, shares of stock of joint stock or other companies (when the property of such company is not assessed in the state), franchises, royalties and other personal property; second, he shall also list separately as agent, and in the name of his principal, all personal property in his possession or under his control belonging to his principal who is a nonresident of the state of Washington or of the county where such personal property is situated; third, the property of a minor child shall be listed by his guardian or by the person having such property in charge; fourth, the property of an idiot or lunatic, by the person having charge of such property; fifth, the property of a person for whose benefit

it is held in trust by the trustee of the estate of the deceased person, or by the executor or administrator; sixth, the property of corporations whose assets are in the hands of receivers, by such receivers or their agents; seventh, the property of a body politic or corporate, by the president or proper agent or officer thereof; eighth, the property of a firm or company, by a partner or agent thereof; ninth, money and property in litigation, in possession of any county officer, must be assessed to the custodian thereof, and the taxes thereon paid by the custodian thereof under the direction of the court.

**84.40.190 Statement of personalty to be delivered to assessor.** Every person required by this title to list property shall make out and deliver to the assessor, when required, a statement, verified by his oath, of all the personal property in his possession or under his control, and which, by the provisions of this title, he is required to list for taxation, either as owner or holder thereof or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; no person shall be required to list for taxation in his statement to the assessor any share or portion of the capital stock, or of any of the property of any company, association or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the tax commission, or as otherwise required by law. The assessor may require such statement listing personal property to be delivered to him by mail or in such other manner as he may prescribe, providing that he shall first clearly outline to the board of county commissioners of his county the procedure he proposes to follow, and shall have obtained from such board its formal approval of such procedure, and such approval when once granted shall remain effective until formally rescinded by such board.

**84.40.200 Listing of personalty on failure to obtain statement—Statement of valuation to person assessed or listing.** In all cases of failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property and assess the same at such amount as he believes to be the true value thereof. The assessor, in all cases of the assessment of personal property, shall deliver or mail to the person assessed, or to the person listing the property, a copy of the statement of property hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor.

**84.40.210 Personalty of manufacturer—Ores, metals in reduction or refinement—Merchandise, raw furs, etc., in transit.** Every person

who purchases, receives or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he shall, when required to, make and deliver to the assessor a statement of the amount of his other personal property subject to taxes, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose: *Provided, however,* That all ore or metal shipped from without this state to any smelter or refining works within this state while in process of reduction or refinement and for thirty days after the completion of said reduction or refinement, shall be considered and held to be property in transit and nontaxable: *And provided further,* That goods, wares and merchandise manufactured or produced in any of the territories or possessions of the United States situated outside the boundaries thereof, and all raw furs produced outside the state of Washington and brought into the state for the sole purpose of transportation through and to points without the state, while being so transported, or while held in storage in a public or private warehouse awaiting such transportation, shall be considered and held to be property in transit and nontaxable if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable; and the county assessor shall list and assess all such goods, wares, and merchandise as of January 1st of each year, without regard to any average inventory, but shall cancel any such assessment in whole or in proportionate part upon receipt of sufficient documentary proof that the identical property so assessed was actually shipped to points outside the state on or before April 30th of such year; but no such cancellation shall be made unless such proof be furnished to the county assessor before June 1st of such year. A sale of or transfer of title to any such property, while being so transported or held in storage, shall not operate to defeat the intent or purpose of this proviso.

Note: See also chapter 168, Laws of 1961.

**84.40.220 Merchant's personalty held for sale—Consignment from out of state—Nursery stock assessable as growing crops. Who-**



ever owns, or has in his possession or subject to his control, any goods, merchandise, grain or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he is by this title required to make out and to deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property nor any profit to be derived from its sale. The growing stock of nurserymen shall be considered the same as other growing crops on cultivated land.

**84.40.230 Contract to purchase public land.** When any real property is sold on contract by the United States of America, the state, or any county or municipality, and such contract expresses or implies that the vendee is entitled to the possession, use, benefits and profits thereof and therefrom so long as he complies with the terms of such contract, it shall be deemed that the vendor retains title merely as security for the fulfilment of the contract, and such property shall be assessed and taxed in the same manner as other similar property in private ownership is taxed, and the tax roll shall contain, opposite the description of the property so assessed the following notation: "Subject to title remaining in the vendor" or other notation of similar significance. No foreclosure for delinquent taxes nor any deed issued pursuant thereto shall extinguish or otherwise affect the title of the vendor. In any case under former law where the contract and not the property was taxed no deed of the property described in such contract shall ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described thereon are fully paid.

**84.40.240 Annual list of lands sold or contracted to be sold to be furnished assessor.** The assessor of each county shall, on or before the first day of January of each year, obtain from the department of natural resources, and from the local land offices of the state, lists of public lands sold or contracted to be sold during the previous year in his county, and certify them for taxation, together with the various classes of state lands sold during the same year, and it shall be the duty of the department of natural resources to certify a list

or lists of all public lands sold or contracted to be sold during the previous year, on application of the assessor of any county applying therefor.

**84.40.250 Improvements on public lands assessed as personalty until final proof and certificate.** The assessor must assess all improvements on public lands as personal property until the settler thereon has made final proof. After final proof has been made, and a certificate issued therefor, the land itself must be assessed, notwithstanding the patent has not been issued.

**84.40.260 Procedure on failure to list personalty.** In every case where any person whose duty it is to list personal property for taxation has refused or neglected to list the same when called on by the assessor for that purpose, or to take and subscribe an oath in regard to the truth of his statement of personal property, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused to list," or "refused to swear," as the case may be; and in every case where any person required to list property for taxation has been absent or unable from sickness to list the same, the assessor shall list the property of such person and enter opposite the name of such person, in an appropriate column, the words "absent or sick." The assessor is hereby authorized to administer oaths to all persons who, by the provisions of this title are required to swear, or whom he may require to testify in any case, and he may examine upon oath any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or verify his list of personal property. The assessor shall report to the county board of equalization all cases where the owner or agent of property assessed was, at the time of assessment, either absent or sick, or refused to make a sworn statement in reference thereto.

**84.40.270 Assessment of banks and bank stock.** All the shares of stock in a bank, whether of issue or not, existing by authority of the United States or of the state, and located within the state, shall be assessed to the respective owners thereof in the city, town or other taxing district where such bank is located, and not elsewhere, in the assessment of all state, county, city, town and other taxing district taxes imposed and levied in such place, whether such owner is a resident of said city, town or other taxing district or not; all such shares shall be assessed at fifty percent of their full and fair value in money on the first day of January in each year, first deducting therefrom the proportionate part of the assessed value of the real property belonging to the bank less any incumbrance thereon, and the person or corporations who appear from

the records of the banks to be owners of shares at the close of the business day next preceding the first day of January in each year shall be taken and deemed to be the owners thereof for the purposes of this section.

**84.40.280 ———Payment of tax by bank.** Every such bank shall pay to the county treasurer, or other person authorized to collect the taxes of the state, county, city, town or other taxing district in which the same is located, at the time in each year when other taxes assessed in the said state, county, city, town or other taxing district become due, the amount of the tax so assessed in each year upon the shares in such bank. If such tax is not so paid, such bank shall be liable for the same.

**84.40.290 ———Lien on shares and property of shareholders—Foreclosure by bank.** The shares of such banks shall be subject to the tax paid thereon by the bank or by the officers thereof, and the bank and the officers thereof shall have a lien on all the shares in such bank and on all the rights and property of the shareholders in the corporate property for the payment of said taxes, which lien may be foreclosed by a similar proceeding as under chattel mortgages, and the said tax, with interest thereon at the rate of fifteen percent per annum from the day when the tax became due, together with a reasonable attorney's fee, may be recovered as in a civil action brought by the treasurer of such county.

**84.40.300 ———List of shareholders to be furnished assessor.** The cashier of every such bank shall make and deliver to the assessor of the county in which such bank is located, on or before the fifteenth day of January in each year, a statement verified by the oath of such cashier showing the name of each shareholder, with his residence and the number of shares belonging to him at the close of the business day next preceding the first day of January, as the same then appeared on the books of said bank. If the cashier fails to make such statement, said assessor shall forthwith, upon such failure, obtain a list of shareholders, with the residence of and number of shares belonging to each.

**84.40.310 Foreign banks, assessment of.** Foreign banks doing business in this state and having no fixed amount of capital paid in and used permanently in the conduct of such business shall be assessed on an amount equal to a general average of money used as exhibited by daily or monthly balance sheets during the year preceding the time of rendering such tax list to the assessor. If such bank shall refuse to make such return of capital as above provided, then the assessor shall proceed to make an arbitrary assessment, which shall be as fair and as equable as he may be able to make from the best information he possesses.

**84.40.315 Federal agencies and property taxable when federal law permits.** Notwithstanding the provisions of RCW 84.36.010 or anything to the contrary in the laws of the state of Washington, expressed or implied, the United States and its agencies and instrumentalities and their property are hereby declared to be taxable, and shall be taxed under the existing laws of this state or any such laws hereafter enacted, whenever and in such manner as such taxation may be authorized or permitted under the laws of the United States.

**84.40.320 Detail and assessment lists to board of equalization.** The assessor shall add up and note the amount of each column in his detail and assessment lists, which he shall have bound in book form in such manner, to be prescribed or approved by the state tax commission, as will provide a convenient and permanent record of assessment. He shall also make, under proper headings, a tabular statement showing the footings of the several columns upon each page, and shall add and set down under the respective headings the total amounts of each column, which he shall attach to the highest numbered assessment book, and on the first Monday of July he shall file the same, properly indexed, with the clerk of the bounty board of equalization for the purpose of equalization by the said board. Such returns shall be verified by his affidavit, substantially in the following form:

State of Washington, .....County, ss.

I, ....., Assessor ....., do solemnly swear that the books No. 1 to No. ...., to the last of which this is attached, contain a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in ..... county, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case fifty percent of the true and fair value of such property, to the best of my knowledge and belief, and that the footings of the several columns in said books, and the tabular statement returned herewith, are correct, as I verily believe.

....., Assessor.

Subscribed and sworn to before me this ..... day of ....., 19 .....

(L. S.) ....., Auditor of ..... county.

*Provided*, That the failure of the assessor to attach his certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county and state board of equalization, the same shall be delivered to the county assessor, who shall then extend the amount as levied by the state and county boards upon the said detail and assessment lists as by law provided.

**84.40.330 Assessor to furnish commission list of businesses of public character.** It shall be the duty of the county assessor, on the completion of his assessment rolls each year, to furnish the tax commission a list of corporations, companies, associations, banks and individuals doing business of a public character whose assessed valuation is three thousand dollars or more, together with the class of property and the valuation placed on same for assessment purposes.

## Chapter 84.41

### REVALUATION OF PROPERTY

**84.41.010 Declaration of policy.** Recent comprehensive studies by the legislative council have disclosed gross inequality and non-uniformity in valuation of real property for tax purposes throughout the state. Serious nonuniformity in valuations exists both between similar property within the various taxing districts and between general levels of valuation of the various counties. Such nonuniformity results in inequality in taxation contrary to standards of fairness and uniformity required and established by the Constitution and is of such flagrant and widespread occurrence as to constitute a grave emergency adversely affecting state and local government and the welfare of all the people.

Traditional public policy of the state has vested large measure of control in matters of property valuation in county government, and the state hereby declares its purpose to continue such policy. However, present statutes and practices thereunder have failed to achieve the measure of uniformity required by the Constitution; the resultant widespread inequality and nonuniformity in valuation of property can and should no longer be tolerated. It thus becomes necessary to require general revaluation of property throughout the state.

**84.41.020 Scope of chapter.** This chapter does not, and is not intended to affect procedures whereby taxes are imposed either for local or state purposes. This chapter concerns solely the administrative procedures by which the true and fair value in money of property is determined. The process of valuation, which is distinct and separate from the process of levying and imposing a tax, does not result either in the imposition of a tax or the determination of the amount of a tax. This chapter is intended to, and applies only to procedures and methods whereby the value of property is ascertained.

**84.41.030 First program, dates—Continuous thereafter—Revaluation schedule.** Each county assessor shall commence, immediately if possible, but no later than January 1, 1956, a comprehensive pro-

gram of revaluation of all taxable property within his respective county. Such program shall progress at a rate which will result in the revaluation of all taxable property within the county before June 1, 1958. Each assessor shall thereafter maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable property within the county at least once each four years. A copy of such schedule shall be filed by each assessor with the tax commission before October 15, 1956.

**84.41.040 Physical inspection of property.** Each county assessor shall cause real property being valued to be physically inspected and shall require such examination as will provide adequate data from which to make accurate valuations. Property which may have been revalued after physical examination by the assessor subsequent to May 31, 1954, shall be considered to have been revalued pursuant to the requirements of this chapter.

**84.41.050 Budget, levy, to provide funds.** Each county assessor in budgets hereafter submitted, shall make adequate provision to effect county-wide revaluations as herein directed. The several boards of county commissioners in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this chapter.

**84.41.060 Assistance by tax commission at request of assessor.** Any county assessor may request special assistance from the tax commission in the valuation of property which either (1) requires specialized knowledge not otherwise available to the assessor's staff, or (2) because of an inadequate staff, cannot be completed by the assessor within the time required by this chapter. After consideration of such request the tax commission shall advise the assessor that such request is either approved or rejected in whole or in part. Upon approval of such request, the tax commission may assist the assessor in the valuation of such property in such manner as the tax commission, in its discretion, considers proper and adequate.

**84.41.070 Finding of unsatisfactory progress—Notice—Duty of county commissioners.** If the tax commission finds upon its own investigation, or upon a showing by others, that the revaluation program for any county is not proceeding for any reason as herein directed, or is not proceeding for any reason with sufficient rapidity to be completed before June 1, 1958, the tax commission shall advise both the board of county commissioners and the county assessor of such finding. Within thirty days after receiving such advice, the board of county commissioners, at regular or special session, either

(1) shall authorize such expenditures as will enable the assessor to complete the revaluation program as herein directed, or (2) shall direct the assessor to request special assistance from the tax commission for aid in effectuating the county's revaluation program.

**84.41.080 Contracts for special assistance.** Upon receiving a request from the county assessor, either upon his initiation or at the direction of the board of county commissioners, for special assistance in the county's revaluation program, the tax commission may, before undertaking to render such special assistance, negotiate a contract with the board of county commissioners of the county concerned. Such contracts as are negotiated shall provide that the county will reimburse the state for fifty percent of the costs of such special assistance within three years of the date of expenditure of such costs. All such reimbursements shall be paid to the tax commission for deposit to the state general fund. The tax commission shall keep complete records of such contracts, including costs incurred, payments received, and services performed thereunder.

**84.41.090 Valuation standards—Tax commission rules, regulations, publications.** The tax commission shall make and publish such rules, regulations and guides which it determines are needed to supplement materials presently published by the tax commission for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by RCW 84.40.030 and in accordance with the applicable rules, regulations and valuation manuals published by the tax commission.

**84.41.110 Appraisers to act in advisory capacity.** Appraisers whose services may be obtained by contract or who may be assigned by the tax commission to assist any county assessor shall act in an advisory capacity only, and valuations made by them shall not in any manner be binding upon the assessor, it being the intent herein that all valuations made pursuant to this chapter shall be made and entered by the assessor pursuant to law as directed herein.

**84.41.120 Assessor to keep records—Orders of commission, compliance enjoined, remedies.** Each county assessor shall keep such books and records as are required by the rules and regulations of the tax commission and shall comply with any lawful order, rule or regulation of the commission.

Whenever it appears to the tax commission that any assessor has failed to comply with any of the provisions of this chapter relating to his duties or the rules of the tax commission made in pursuance thereof, the tax commission, after a hearing on the facts, may issue an order directing such assessor to comply with

such provisions of this chapter or rules of the tax commission. Such order shall be mailed by registered mail to the assessor at the county court house. If, upon the expiration of fifteen days from the date such order is mailed, the assessor has not complied therewith or has not taken measures that will insure compliance within a reasonable time, the tax commission may apply to a judge of the superior court or court commissioner of the county in which such assessor holds office, for an order returnable within five days from the date thereof to compel him to comply with such provisions of law or of the tax commission's order or to show cause why he should not be compelled so to do. Any order issued by the judge pursuant to such order to show cause shall be final. The remedy herein provided shall be cumulative and shall not exclude the tax commission from exercising any powers or rights otherwise granted.

**84.41.130 Assessor's annual reports.** Each county assessor, before October 15th each year, shall prepare and submit to the tax commission a detailed report of the progress made in the revaluation program in his county to the date of the report and be made a matter of public record. Such report shall be submitted upon forms supplied by the tax commission and shall consist of such information as the tax commission requires. The tax commission shall transmit a copy of such report to the legislature.

**84.41.140 Tax commission's report to legislature.** The tax commission, thirty days prior to the convening of each regular session of the legislature, shall submit a comprehensive report showing the extent of progress of the revaluation program in each county. Such report shall also include any comments and recommendations the tax commission may have in regard to the revaluation program.

## Chapter 84.44

### TAXABLE SITUS

**84.44.010 Situs of personalty generally—Personalty of merchant or manufacturer.** Personal property, except such as is required in this title to be listed and assessed otherwise, shall be listed and assessed in the county where it is situated. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried on.

**84.44.020 Gas, electric, water companies—Mains and pipes, as personalty.** The personal property of gas, electric and water companies shall be listed and assessed in the town or city where the same is located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property.



**84.44.030 Lumber and sawlogs.** Lumber and sawlogs shall be assessed and taxed in the county and taxing district where the same may be situated at noon on the first day of January of the assessment year: *Provided*, That if any lumber or sawlogs shall, at said time, be in intrastate transit from one point to another within the state, the same shall be assessed and taxed in the county and taxing districts of their destination.

**84.44.040 Personalty of road or bridge companies—Road or bridge as personalty.** The personal property of plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or city where the same is located, and the road or bridge shall be held to be personal property.

**84.44.050 Personalty of automobile transportation companies—Vessels, boats and small craft.** The personal property of automobile transportation companies owning, controlling, operating or managing any motor propelled vehicle used in the business of transporting persons and/or property for compensation over any public highway in this state between fixed termini or over a regular route, shall be listed and assessed in the various counties where such vehicles are operated, in proportion to the mileage of their operations in such counties: *Provided*, That such vehicles shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 remains in effect. All vessels of every class which are by law required to be registered, licensed or enrolled, must be assessed and the taxes thereon paid only in the county of their actual situs: *Provided*, That such interest shall be taxed but once. All boats and small craft not required to be registered must be assessed in the county of their actual situs.

**84.44.060 Personalty connected with farm when owner doesn't reside thereon—Certain agricultural property exempt.** When the owner of livestock or other personal property connected with a farm does not reside thereon, the property shall be listed and assessed in the county or place where the farm is situated; if not listed in said county, then to be taxed where found. All agricultural and horticultural products other than forest products, livestock and fowls, ownership of which remains in the original producer thereof on the first day of January next succeeding the harvesting thereof shall be exempt from assessment for taxation for the said year.

**84.44.070 Migratory stock.** When any cattle, horses, sheep or goats are driven into any county of this state for the purposes of grazing therein at any time after the first day of January in any year, they shall be liable to be assessed for all taxes leviable in that county for that year the same as if they had been in the county at the time of the annual assessment, and it shall be the

duty of the assessor in any county in which any of said stock are driven, to assess the same, and the taxes on said stock shall become due upon the assessment of the same, and the county treasurer shall collect said taxes at once in the manner prescribed by law for the collection of delinquent taxes: *Provided*, That such stock has not been assessed in some other county in this state for that year: *Provided further*, That upon demand of the county assessor of any county from or into which such stock may be driven for purposes of grazing, which demand must be made before July 1st of the assessment year, the total assessment of such stock shall be prorated between the home county of the stock and any other county or counties into which it may be driven for the purposes of grazing in proportion to the periods of time such stock is or will be physically situate in such respective counties; but no county shall be entitled to share in the assessment of grazing stock under this provision unless such stock shall have been physically situate in such county for a period of sixty days or more. The payment of taxes in any other state or territory, or the proof that said stock has been assessed for that year in any other state or territory, shall in no way exempt said stock from the operation of this section.

**84.44.080 Owner moving into state or to another county after January 1st.** The owner of personal property removing from one county to another between the first day of January and the first day of July shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this state from another state between the first day of January and the first day of July shall list the property owned by him on the first day of January of such year in the county in which he resides: *Provided*, That if such person has been assessed and can make it appear to the assessor that he is held for the tax of the current year on the property in another state or county, he shall not be again assessed for such year.

**84.44.090 Disputes over situs to be determined by tax commission.** In all questions that may arise under this title as to the proper place to list personal property, or where the same cannot be listed as stated in this title, if between several places in the same county, or between different counties, or places in different counties, the place for listing and assessing shall be determined and fixed by the tax commission; and when fixed in either case shall be as binding as if fixed by this title.

## Chapter 84.48

**EQUALIZATION OF ASSESSMENTS**

**84.48.010 County board of equalization, city board—Composition, duties—Duties of other county officers—Extending taxes.** The county commissioners, or a majority of them, shall form a board for the equalization of the assessment of the property of the county: *Provided*, That in counties having a city or cities of the first or second class, the city council or other governing body thereof shall select a committee of three members of such council or other governing body to act with the board of county commissioners as a board of equalization, as to all property in their respective cities: *Provided further*, That in counties under township organization, the chairman of the township supervisors of the several townships, at a meeting called by the county auditor for that purpose, shall select a committee of three, one from each county commissioner's district, to sit with the county board of equalization as members of said county board of equalization as to all property outside the corporate limits of any city or town. The members of said board shall receive five dollars per day for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county. The board of equalization shall meet in open session for this purpose annually on the first Monday in July at the office of the county assessor, who shall act as clerk of said board, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, and subject to the following rules:

First. They shall raise the valuation of each tract or lot or item of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

Second. They shall reduce the valuation of each tract or lot or item which in their opinion is returned above its true and fair value to such price or sum as they believe to be the true and fair value thereof.

Third. They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair

value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Fourth. They shall, upon complaint in writing of any party aggrieved, reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

The county assessor shall keep an accurate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners, and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. Having corrected the real and personal assessment rolls in accordance with the changes made by said county board of equalization, he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state board of equalization on or before the first day of August next following the meeting of the county board of equalization.

The county board of equalization shall meet on the first Monday in July and may continue in session and adjourn from time to time during a period not to exceed two weeks, but shall remain in session not less than three days: *Provided*, That, in addition to the several times fixed by statute, any county board of equalization may be reconvened for special or general purposes at any time by order of the state tax commission.

No taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue.

Boards of county commissioners as such shall at no time have any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

**84.48.050 Abstract of rolls to state auditor—State action if assessor does not transmit, when.** The county assessor shall, on or before the fifteenth day of January in each year, make out and transmit to the state auditor, in such form as may be prescribed, a complete abstract of the tax rolls of the county, showing the number of acres of land assessed, the value of such land, including the structures thereon; the value of town and city lots, including structures; 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. Should the assessor of any county fail to transmit to the state board of equalization the abstract provided for in RCW 84.48.010 by the time the state board of equalization convenes, and if, by reason of such failure to transmit such abstract, any county shall fail to collect and pay to the state its due proportion of the state tax for any year, the state board of equalization shall, at its next annual session, ascertain what amount of state tax said county has failed to collect, and certify the same to the state auditor, who shall charge the amount to the proper county and notify the auditor of said county of the amount of said charge; said sum shall be due and payable immediately by warrant in favor of the state on the current expense fund of said county.

**84.48.080 State board of equalization—General powers and duties—Levy and apportionments—Record to state auditor.** The members of the tax commission shall constitute the state board of equalization; the chairman of the tax commission shall be the president of the board, and the secretary of the tax commission shall be the secretary thereof. The board shall remain in session not to exceed thirty days; it may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors. The board shall meet annually on the first day after the first day of August, Saturdays, Sundays and holidays excepted, at the office of the tax commission, and shall examine and compare the returns of the assessment of the property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the tax commission, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

First. They shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal and uniform, so far as possible,

in every part of the state, for the purpose of ascertaining the just amount of tax due from each county for state purposes.

Second. The secretary shall keep a full record of the proceedings of the board, and the same shall be published annually by the state tax commission.

Third. They shall have authority to adopt the rules and regulations for the government of the board, and to enforce obedience to its orders in all matters in relation to the returns of county assessments, and the equalization of values by said board.

The state board of equalization shall levy the state taxes authorized by law: *Provided*, That the amount levied in any one year for general state purposes shall not exceed the lawful millage on the dollar of the assessed value of the property of the entire state, which assessed value shall be fifty percent of the true and fair value of such property in money; and shall apportion the amount of tax for state purposes levied by the board, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the board.

Within three days after the completion of the duties hereinabove prescribed, the president and secretary of the board shall certify the record of the proceedings of the board, the tax levies made for state purposes and the apportionment thereof among the counties, to the state auditor.

**84.48.110 Transcript of proceedings to county assessors—Delinquent tax for seventh preceding year included.** Within three days after the receipt of the record of the proceedings of the state board of equalization, the state auditor shall transmit to each county assessor a transcript of the proceedings of the board, specifying the amount to be levied and collected on said assessment books for state purposes for such year, and in addition thereto he shall certify to each county assessor the amount due to each state fund and unpaid from such county for the seventh preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The state auditor shall close the account of each county for the seventh preceding year and charge the amount of such delinquency to the tax levy of the current year. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the seventh preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected.

**84.48.120 Extension of state taxes.** It shall be the duty of the county assessor of each county, when he shall have received from the state tax commission the assessed valuation of the property of railroad and other companies assessed by the commission and

apportioned to the county, and placed the same on the tax rolls, and received the report of the state auditor of the amount of taxes levied for state purposes, to compute the required percent on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls in the proper column: *Provided*, That the rates so computed shall not be such as to raise a surplus of more than five percent over the total amount required by the state board of equalization.

**84.48.130 Certification of assessed valuation to taxing districts.**

It shall be the duty of the county assessor of each county, when he shall have received from the state tax commission the certificate of the assessed valuation of the property of railroad and/or other companies assessed by the commission and apportioned to the county, and shall have distributed the value so certified to him to the several taxing districts in his county entitled to a proportionate value thereof, and placed the same upon the tax rolls of the county, to certify to the board of county commissioners and to the officers authorized by law to estimate expenditures and/or levy taxes for any taxing district coextensive with the county, the total assessed value of property in the county as shown by the completed tax rolls, and to certify to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county not coextensive with the county, the total assessed value of the property in such taxing district.

**Chapter 84.52**

**LEVY OF TAXES**

**84.52.010 How levied—Effect of constitutional limitation.** All taxes shall be levied or voted in specific amounts, and the rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the the taxing districts respectively: *Provided*, That when any such county assessor shall find that the aggregate rate of levy on any property will exceed the limitation fixed by section 2, article 7 of the state Constitution, as enacted by the seventeenth amendment, he shall recompute and establish a consolidated levy in the following manner:

(1) He shall include for extension on the tax rolls the full rates of levy certified to him for state, county, county road districts, city and school district purposes in amounts not exceeding the limitations established by law, and

(2) He shall include for extension on the the tax rolls the rates percent of the tax levies certified to him by all other taxing districts imposing taxes on such property, other than port districts and public utility districts, reduced by him in such uniform percentages as will bring the consolidated tax levy on such property within the provisions of the constitutional limitation.

**84.52.020 City and district budgets to be filed with county commissioners, when.** It shall be the duty of the city council or other governing body of cities of the first class, except cities having a population of three hundred thousand or more, the city councils or other governing bodies of cities of the second or third class, the board of directors of school districts of the first class, commissioners of port districts, commissioners of metropolitan park districts, and of all officials or boards of taxing districts within or coextensive with any county, except school districts of the second or third class, required by law to certify to boards of county commissioners, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the city or district, through their chairman and clerk, or secretary, to make and file such certified budget or estimates with the clerk of the board of county commissioners on or before the Wednesday next following the first Monday in October in each year.

**84.52.030 Time of levy.** For the purpose of raising revenue for state, county and other taxing district purposes, the board of county commissioners of each county at its October session, and all other officials or boards authorized by law to levy taxes for taxing district purposes, shall levy taxes on all the taxable property in the county or district, as the case may be, sufficient for such purposes, and within the limitations permitted by law.

**84.52.040 Levies to be made on assessed valuation.** Whenever any taxing district or the officers thereof shall, pursuant to any provision of law or of its charter or ordinances, levy any tax, the assessed value of the property of such taxing district shall be taken and considered as the taxable value upon which such levy shall be made.

**84.52.050 Limitation of levies—"Forty mill" limit.** Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state, municipal coporations, taxing districts and governmental agencies, now existing or hereafter created,



shall not in any year exceed forty mills on the dollar of assessed valuation, which assessed valuation shall be fifty percent of the true and fair value of such property in money; and within and subject to the aforesaid limitation the levy by the state shall not exceed two mills to be used exclusively for the public assistance program of the state; the levy by any county shall not exceed eight mills; the levy by or for any school district shall not exceed fourteen mills: *Provided*, That the levy by or for any union high school district shall not exceed two-fifths of the maximum levy permissible for any school district without a vote of the electors thereof and the levy by or for any component district within a union high school district shall not exceed three-fifths of the maximum levy permissible for any school district without a vote of the electors thereof: *Provided further*, That the levy against any nonhigh school district for the high school district fund shall not exceed two-fifths of the maximum levy permissible for any school district without a vote of the electors thereof and the levy by or for any such nonhigh school district shall not exceed the balance of such maximum permissible levy; the levy for any road district shall not exceed ten mills; and the levy by or for any city or town shall not exceed fifteen mills: *Provided further*, That counties of the fifth class and under are hereby authorized to levy from eight to eleven mills for general county purposes and from seven to ten mills for county road purposes if the total levy for both purposes does not exceed eighteen mills.

Nothing herein shall prevent levies at the rates provided by existing law by or for any port or power district.

*Note:* See also section 1, chapter 143, Laws of 1961.

**84.52.052 Excess levies authorized — When — Procedure.** The limitations imposed by RCW 84.52.050 through 84.52.056, shall not prevent the levy of additional taxes, not in excess of five mills a year and without anticipation of delinquencies in payment of taxes, in an amount equal to the interest and principal payable in the next succeeding year on general obligation bonds, outstanding on December 6, 1934, issued by or through the agency of the state, or any county, city, town, or school district, or the levy of additional taxes to pay interest on or toward the reduction, at the rates provided by statute, of the principal of county, city, town, or school district warrants outstanding on December 6, 1932; but this millage limitation with respect to general obligation bonds shall not apply to any taxing district in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. Any county, school district, metropolitan park district, park and recreation district in Class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district,

rural county library district, intercounty rural library district, fire protection district, city or town may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056, when authorized so to do by the electors of such county, school district, metropolitan park district, park and recreation district in Class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, city or town by a three-fifths majority of those voting on the proposition at a special election, to be held in the year in which the levy is made, and not oftener than twice in such year, in the manner provided by law for holding general elections, at such time as may be fixed by the body authorized to call the same, which special election may be called by the board of county commissioners, board of school directors, or council, board of commissioners, or other governing body of any metropolitan park district, park and recreation district in Class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, city or town, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition of authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "Yes," and those opposed thereto to vote "No": *Provided*, That the total number of persons voting at such special election must constitute not less than forty percent of the voters in said taxing district who voted at the last preceding general state election: *Provided further*, That the total number of persons voting on an excess levy for school district purposes or for cities and towns at any such special election of any school district or of any city or town must constitute not less than forty percent of the voters in said taxing district or in any city or town, as the case may be who voted at the last preceding general election in such district.

**84.52.054 Excess levies—Ballot contents—Eventual millage on tax rolls.** The additional tax provided for in subparagraph (a) of the seventeenth amendment to the state Constitution and specifically authorized by RCW 84.52.052 shall be set forth in terms of dollars on the ballot of the proposition to be submitted to the voters, together with an estimate of the millage that will be required to produce the dollar amount; and the county assessor, in spreading this tax upon the rolls, shall determine the eventual millage rate required to produce the amount of dollars so voted upon, regardless of the estimate of millage carried in said proposition.

**84.52.056 Excess levies for capital purposes authorized.** Any municipal corporation otherwise authorized by law to issue general obligation bonds for capital purposes may, at an election duly held after giving notice thereof as required by law, authorized the issuance of general obligation bonds for capital purposes only, which shall not include the replacement of equipment, and provide for the payment of the principal and interest of such bonds by annual levies in excess of the tax limitation contained in RCW 84.52.050 to 84.52-.056, inclusive. Such an election shall not be held oftener than twice a calendar year, and the proposition to issue any such bonds and to exceed said tax limitation must receive the affirmative vote of a three-fifths majority of those voting on the proposition and the total number of persons voting at such election must constitute not less than forty percent of the voters in said municipal corporation who voted at the last preceding general state election.

Any taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitation provided for in RCW 84.52.050 to 84.52.056, inclusive.

**84.52.070 Certification of levies to assessor.** It shall be the duty of the board of county commissioners of each county, on or before the second Monday in October in each year, to certify to the county assessor of the county the amount of taxes levied upon the property in the county for county purposes, and the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes, and it shall be the duty of city councils of cities of the first class having a population of three hundred thousand or more, and of city councils of cities of the fourth class, or towns, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the board of county commissioners, on or before the second Monday in October in each year, to certify to the county assessor of the county the amount of taxes levied upon the property within the city or district for city or district purposes.

**84.52.080 Extension of taxes on rolls—Form of certificate—Delivery to auditor.** The county assessor shall extend the taxes upon the tax rolls in the form herein prescribed. The rate percent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, shall be computed upon the assessed value of the property of the county; the rate percent necessary to raise the amount of taxes levied for any taxing district within the county shall be computed upon the assessed value of the property of the district; all taxes

assessed against any property shall be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever it amounts to a fractional part of a cent greater than five mills it shall be made one cent, and whenever it amounts to five mills or less than five mills it shall be dropped. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate percent necessary to raise the consolidated or total tax and the total tax assessed against the property.

Upon the completion of such tax extension, it shall be the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

I, ....., assessor of ..... county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of ..... for the year one thousand nine hundred and .....

Witness my hand this ..... day of ....., 19.....  
....., County Assessor.

The county assessor shall deliver said tax rolls to the county auditor on or before the fifteenth day of December, taking his receipt therefor.

**84.52.090 Record of errors—November meeting of board of equalization.** The county assessor shall make a record of all errors in descriptions, double assessments, or manifest errors in assessment appearing on the assessment list at the time of the extension of the rolls, and after duly verifying the same, file said record with the county board of equalization on the third Monday in November next succeeding the annual meeting of the county board of equalization. The county board of equalization shall reconvene on such day for the sole purpose of considering such errors in description, double assessments, or manifest errors appearing on the assessment list at the time of the extension of the rolls and shall proceed to correct the same, but said board shall have no authority to change the assessed valuation of the property of any person or to reduce the aggregate amount of the assessed valuation of the taxable property of the county, except only insofar as the same may be affected by the corrections ordered based on the record submitted by the county assessor.

## Chapter 84.56

### COLLECTION OF TAXES

**84.56.010 Tax rolls to county treasurer—Warrant for collection.** On the first Monday in January next succeeding the date of levy of taxes the county auditor shall deliver to the county treasurer

the tax rolls of his county for such assessment year, with his warrant thereto attached, authorizing the collection of said taxes, taking his receipt therefor, and said books shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax roll account" for ..... and said rolls with the warrants for collection shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: *Provided*, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the fifteenth day of February following.

**84.56.020 Taxes collected by treasurer—Dates of delinquency—Allocation of interest, costs.** The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon real and personal property made payable by the provisions of this title shall be due and payable to the treasurer as aforesaid on or before the thirtieth day of April in each year, after which date they shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided*, That when the total amount of tax on any lot, block or tract of real property payable by one person is ten dollars or more, and if one-half of such tax be paid on or before the said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid: *Provided, further*, That when the total amount of personal property taxes falling due in any year, payable by one person, is ten dollars or more, and if one-half of such taxes be paid on or before said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid. All collections of interest on delinquent taxes shall be credited to the county current expense fund; but the costs of foreclosure and sale

of real property, and the fees and costs of distraint and sale of personal property, for delinquent taxes, shall, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and shall be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

**84.56.050 Treasurer's duties on receiving rolls—Notice of taxes due.** On receiving the tax rolls from the county auditor the treasurer shall post all real and personal property taxes from said rolls to the treasurer's tax segregation register, and shall carry forward to the current tax rolls, or if he so elects to a separate card or other record of delinquencies, a memorandum of all delinquent taxes on each and every description of property, and enter the same opposite or under the property upon which the said taxes are delinquent, in a space provided for that purpose, showing the amounts for each year, and shall then give notice by publication in some newspaper having general circulation in the county, once in each of three consecutive weeks, that the tax rolls have been turned over to him for collection of taxes thereon, on and after the fifteenth day of February. The treasurer shall notify each taxpayer in his county, at the expense of the county, having printed on said notice the name of each tax and the levy made on the same, of the amount of his real and personal property, and the total amount of tax due on the same; and the county treasurer shall be the sole collector of all delinquent taxes and all other taxes due and collectible on the tax rolls of the county: *Provided*, That the term "taxpayer" as used in this section shall mean any person charged, or whose property is charged, with property tax; and the person to be notified is that person whose name appears on the tax roll herein mentioned: *Provided, further*, That if no name so appears the person to be notified is that person shown by the treasurer's tax rolls or duplicate tax receipts of any preceding year as the payer of the tax last paid on the property in question.

**84.56.060 Tax receipts—Current tax only may be paid—Collection register.** The county treasurer upon receiving any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, city or town lot, or other real and personal property on which the tax so paid was levied according to its description on the treasurer's tax roll and the year for which the tax was levied. The owner or owners of property against which there are delinquent taxes, shall have the right to pay the current tax without paying any delinquent taxes there may be against said property: *Provided, however*, That in issuing a receipt for such current tax the county treasurer shall endorse upon the face of

such receipt a memorandum of all delinquent taxes against the property therein described, showing the year for which said tax is delinquent and the amount of delinquent tax for each and every year. Such receipts shall be numbered consecutively for such year and such numbers and amount of taxes paid shall be immediately entered upon the treasurer's tax roll opposite or under each and every piece of property therein for which such receipt was given; it shall contain the name of the party paying, with the amount and date of payment and the description of the property upon which the tax is paid. Such receipt shall be made out with a stub, which shall be a summary of the receipt. He shall post such collections into his cash or collection register, provided for that purpose, to thus keep an accurate account not only of the gross amount of collections, but also the amount collected upon the consolidated fund and upon each and every separate fund. The treasurer shall also keep a separate register for the purpose of entering therein all collections made on account of delinquent taxes.

**84.56.070 Personal property—Distrain and sale, notice, property incapable of manual delivery, property about to be removed or disposed of.** On the fifteenth day of February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. He shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid before they become delinquent, he shall forthwith proceed to collect the same. In the event that he is unable to collect the same when due, he shall prepare papers in distraint, which shall contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distraint sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall proceed to advertise the same by posting written notices in three public places in the county in which such property has been distrained, one of which places shall be at the county court house, such notice to state the time when and place where such property will be sold. The county treasurer, or his deputy, shall tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which such property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for such sale, which shall not be less than ten

days after the taking of such property, such treasurer shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes, with interest and costs, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall pay such overplus to the owner of the property so sold or to his legal representative: *Provided*, That whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the treasurer shall determine to be incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the said treasurer shall have, at least thirty days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located a notice in writing reciting that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale; a copy of said notice shall also be sent to the owner or reputed owner at his last known address, by registered letter at least thirty days prior to the date of sale: *And provided further*, That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same.

**84.56.090 Distraint and sale of property about to be removed or dissipated—Computation of taxes, entry on rolls, tax liens.** Whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed without the limits of the state, or is being dissipated or about to be dissipated, the treasurer shall immediately prepare papers in distraint, which shall contain a description of the personal property being or about to be removed or dissipated, the amount of the tax, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall advertise and sell said property as provided in RCW 84.56.070.

If said personal property is being removed or is about to be removed from the limits of the state, is being dissipated or about



to be dissipated at any time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon such property so distrained shall be computed upon the rate of levy for state, county and local purposes for the preceding year; and all taxes collected in advance of levy under this section and RCW 84.56.120, together with the name of the owner and a brief description of the property assessed shall be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon shall be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected shall thereupon become discharged from the lien of any taxes that may thereafter be levied in the year in which payment or collection is made.

Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or his deputy, shall have the same power to distrain and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the sheriff in making levy and sale of property on execution.

**84.56.120 Removal of property from state after assessment without paying tax.** After personal property has been assessed, it shall be unlawful for any person to remove the same from the state until taxes and interest are paid, or until notice has been given to the county treasurer describing the property to be removed and in case of public sales of personal property, a list of the property desired to be sold shall be sent to the treasurer, and no property shall be sold at such sale until the tax has been paid, the tax to be computed upon the consolidated tax levy for the previous year. Any person violating the provisions of this section shall be guilty of a misdemeanor.

**84.56.150 Removal of personalty—Certification of tax by treasurer.** If any person, firm or corporation shall remove from one county to another in this state personal property which has been assessed in the former county for a tax which is unpaid at the time of such removal, the treasurer of the county from which the property is removed shall certify to the treasurer of the county to which the property has been removed a statement of the tax together with all delinquencies and penalties.

**84.56.160 Certification between counties.** The treasurer of any county of this state shall have the power to certify a statement of

taxes and delinquencies of any person, firm, company or corporation, or of any tax on personal property together with all penalties and delinquencies, which statement shall be under seal and contain a transcript of the warrant of collection and so much of the tax roll as shall affect the person, firm, company or corporation or personal property to the treasurer of any county of this state, wherein any such person, firm, company or corporation has any real or personal property.

**84.56.170 Collection of certified taxes—Remittance.** The treasurer of any county of this state receiving the certified statement provided for in RCW 84.56.150 and 84.56.160, shall have the same power to collect the taxes, penalties and delinquencies so certified as he has to collect the personal taxes levied on personal property in his own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them, and he shall return a certified copy of the certified statement to the auditor of the county to which the taxes belong, together with a certified statement of the amount remitted to the said treasurer.

**84.56.180 Transient trader, taxation of merchandise of.** Whenever any person, firm or corporation, shall, subsequent to the first day of January of any year, bring or send into any county from outside the state any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or person in charge of the said goods or merchandise shall immediately notify the county assessor, and thereupon the assessor shall at once proceed to value the said stock of goods and merchandise at its true value, and upon fifty percent of such valuation the said owner, consignee or person in charge shall pay to the collector of taxes a tax at the rate assessed for state, county and local purposes in the taxing district in the year then current. And it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such taxing district until the assessor shall have been so notified as aforesaid and the tax assessed thereon paid to the collector. Every person, firm or corporation bringing into any county of this state from outside the state any goods or merchandise after the first day of January shall be deemed subject to the provisions of this section.

**84.56.190 Penalty for failure to notify assessor or pay tax.** In case any such owner, consignee or person in charge of such stock of goods and merchandise as is mentioned in RCW 84.56.180, shall fail or neglect to notify the proper assessor, or to pay the said tax as herein required, or shall proceed to sell or dispose of such stock,

or any portion thereof, before the payment of the tax levied on account thereof, the owner of such goods or merchandise shall forfeit to the county for the benefit of the taxing districts entitled to said tax, a sum equal to twice the amount of tax assessable as aforesaid on account of such stock. Such forfeiture may be recovered in the same manner as delinquent personal property tax in any court having jurisdiction, to the amount thereof, and in such action the said penalty shall be preferred above all other debts or claims. Any mistake in the name of the owner of the said goods or merchandise shall not affect the right to recover such penalty.

**84.56.200 Removal of timber or improvements on which tax is delinquent—Penalty.** It shall be unlawful for any person, firm or corporation to remove any timber from timbered lands, no portion of which is occupied for farming purposes by the owner thereof, or to remove any building or improvements from lands, upon which taxes are delinquent until the taxes thereon have been paid.

Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

**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 shall immediately give notice by mail to the person or persons charged with the tax of the fact of his election, and the amount of tax standing against the timber.

**84.56.220 Lien of personalty tax follows insurance.** In the event of the destruction of personal property by fire after the date of delinquency of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be due, and or are a lien against the identical property so destroyed.

**84.56.230 Monthly distribution of taxes collected.** On the first day of each month the county treasurer shall distribute pro rata, according to the rate of levy for each fund, the amount collected as consolidated tax during the preceding month, and shall certify the same to the county auditor. On the tenth day of each month the county treasurer shall turn over to the respective city treasurers

all taxes collected for the previous month for such cities, respectively, and take receipts therefor in duplicate, and shall certify to the city comptroller or other accounting officer of each such city the amount of such taxes so collected and turned over, and shall deliver with such certificate one copy of the receipt of the city treasurer therefor.

**84.56.240 Cancellation of uncollectible personalty taxes.** If the county treasurer is unable, for the want of goods or chattels whereupon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or an executor or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor, on the first day of January following, a list of such taxes, with an affidavit of himself or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. The county auditor shall deliver such list and affidavit to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected.

**84.56.250 Penalty for wilful noncollection or failure to file delinquent list.** If any county treasurer shall wilfully refuse or neglect to collect any taxes assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as herein provided, he shall be held, in his next settlement with the auditor, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his salary and applied to the several funds for which they were levied.

**84.56.260 Continuing power to collect taxes.** The power and duty to levy on property and collect any tax due and unpaid shall continue in and devolve upon the county treasurer and his successors in office after his return to the county auditor, and until the tax is paid; and the warrant attached to the assessment roll shall continue in force and confer authority upon the treasurer to whom the same was issued, and upon his successors in office, to collect any tax due and uncollected thereon. This section shall apply to all assessment rolls and the warrants thereto attached.

**84.56.270 Court cancellation of personalty taxes six years delinquent.** The county treasurer of any county of the state of Washington, after he has first received the approval of the board of county commissioners of such county, through a resolution duly adopted, is hereby empowered to petition the superior court in or for his county to finally cancel and completely extinguish the lien of any

delinquent personal property tax which appears on the tax rolls of his county, which is more than six years delinquent, which he attests to be beyond hope of collection, and the cancellation of which will not impair the obligation of any bond issue nor be precluded by any other legal impediment that might invalidate such cancellation. The superior court shall have jurisdiction to hear any such petition and to enter such order as it shall deem proper in the premises.

**84.56.280 Settlement with state for state taxes.** Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the state auditor in writing the amounts due to the various state funds. If they are not paid to the state treasurer before the twentieth day of the month he shall make a sight draft on the county treasurer for such amount. On the first Mondays of January, April, July, and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the state auditor of the result of the quarterly settlement with the county treasurer. Should any county treasurer fail or refuse to honor the draft or make payment of the amount thereon, except for manifest error or other good and sufficient cause, he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law.

**84.56.290 Adjustment with state for reduced or canceled taxes.** Whenever any tax shall have been heretofore, or shall be hereafter, canceled, reduced or modified in any final judicial proceeding; or whenever any tax shall have been heretofore, or shall be hereafter canceled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the state auditor shall, upon receipt from the county auditor of a certified copy of the final judgment or decree canceling, reducing or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and nonpayment of

taxes thereon, as the case may be, making corresponding entries and corrections on his records of the state's portion of reduced or canceled tax and shall notify the county auditor thereof who shall make like entries and corrections on his tax roll records.

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county auditor of such action, whereupon the county auditor shall deduct on his records the amount of such uncollectible taxes due the various state funds and shall immediately notify the state auditor of his action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the state board of equalization the county assessor shall indicate to the county auditor the assessments and the taxes due therefrom when the list is delivered to the county auditor on December 15th. The county auditor shall then notify the state auditor of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the state board of equalization. The county treasurer shall make proper accounting to the county auditor of all sums collected as either advance tax or supplemental or omitted tax, whereupon the county auditor shall notify the state auditor of the amounts due the various state funds according to the levy used in extending such tax and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll.

**84.56.300 Annual report of collections to county auditor—Duties of auditor.** On the first Monday of January of each year the county treasurer shall balance up the tax rolls in his hands and with which he stands charged on the roll accounts of the county auditor. He shall then report to the county auditor in full the amount of taxes he has collected and specify the amount collected on each fund. He shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with his collection and credits on account of errors and double assessments, should balance his roll accounts as he stands charged. He shall then report the amount of collections on account of interest since the taxes became delinquent, and as added by him to the original amounts when making such collections, and with which he is now to be charged by the auditor, such reports to be duly verified by affidavit. He shall also at the same time submit to the auditor his collection

register, showing all taxes collected by him since the last preceding annual settlement of current and delinquent taxes. The county auditor shall thereupon proceed to compare the stub tax receipts of the treasurer with the treasurer's tax rolls and the collection register submitted to him, and shall note if the tax rolls are properly marked opposite each tract or tax with the date and number of the treasurer's receipt that he gave in discharge of any tax, if same is properly entered to the credit of each tract or tax described in such receipt, and if the description, amount, names and numbers and funds agree. The auditor shall also compare such receipts with the treasurer's cash book or collection register, upon which he is required to post them, and if properly credited to the several funds, and also coincides in all respects with the tax rolls, he shall then test the footings upon the treasurer's collection register to see that no errors have been made or frauds perpetrated. He shall then satisfy himself that the interest required to be added after taxes have become delinquent has been collected and properly accounted for, and if so charge the treasurer therewith. If the treasurer's receipts in all respects are correct and true, and the collections fully and properly accounted for on the same, the auditor shall enter the credits and debits upon the treasurer's roll accounts and properly balance the same up to date.

**84.56.310 Interested person may pay real property taxes.** Any person being the owner or having an interest in an estate or claim to real property against which taxes shall have been unpaid may pay the same and satisfy the lien at any time before execution of a deed to said real property. The person or authority who shall collect or receive the same shall give a certificate that such taxes have been so paid to the person or persons entitled to demand such certificate.

**84.56.320 Recovery by occupant or tenant paying realty taxes.** When any tax on real property is paid by or collected of any occupant or tenant, or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor or party in interest ought to have paid, with interest thereon at the rate of ten percent per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real property on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real property.

**84.56.330 Payment by mortgagee or other lien holder.** Any person who has a lien by mortgage or otherwise, upon any real property upon which any taxes have not been paid, may pay such

taxes, and the interest, penalty and costs thereon; and the receipt of the county treasurer or other collecting official shall constitute an additional lien upon such land, to the amount therein stated, and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien: *Provided*, That the person paying such taxes shall pay the same as mortgagee or other lien holder and shall procure the receipt of the county treasurer therefor, showing the mortgage or other lien relationship of the person paying such taxes, and the same shall have been recorded with the county auditor of the county wherein the said real estate is situated, within ten days after the payment of such taxes and the issuance of such receipt. It shall be the duty of any treasurer issuing such receipt to make notation thereon of the lien relationship claim of the person paying such taxes. It shall be the duty of the county auditor in such cases to index and record such receipts in the same manner as provided for the recording of liens on real estate, upon the payment to the county auditor of the sum of fifty cents by the person presenting the same for recording: *And provided further*, That in the event the above provision be not complied with, the lien created by any such payment shall be subordinate to the liens of all mortgages or encumbrances upon such real property, which are senior to the mortgage or other lien of the person so making such payment.

**84.56.340 Payment on part of tract or on undivided interest—**  
**Division.** Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, may do so by applying to the county assessor, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided, and the assessor shall forthwith certify such proportionate value to the county treasurer: *Provided*, Where the assessed valuation of the tract to be divided exceeds two thousand dollars a notice by registered mail must be given by the assessor to the several owners interested in said tract, if known, and if no protest against said division be filed with the county assessor within twenty days from date of notice, the county assessor shall duly certify the proportionate value to the county treasurer. The county treasurer, upon receipt of certification, shall duly accept payment and issue receipt on the apportionment certified by the county assessor. In cases where protest is filed to said division appeal shall be made to the county commissioners at their next regular session for final division, and the county treasurer shall accept and receipt for said taxes as determined and ordered



by county commissioners. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole.

**84.56.360 Separate ownership of improvements—Separate payment authorized.** In any case where buildings, structures or improvements are held in separate ownership from the fee as a part of which they have been assessed for the purpose of taxation, any person desiring to pay separately the tax upon the buildings, structures or improvements may do so under the provisions of this section, RCW 84.56.370 and 84.56.380.

**84.56.370 ————Procedure for segregation of improvement tax.** Such person may apply to the county assessor for a certificate showing the total assessed value of the land together with all buildings, structures or improvements located thereon and the assessed value of the building, structure or improvement the tax upon which the applicant desires to pay. It shall be the duty of the county assessor to issue such certificate of segregation upon written application accompanied by an affidavit attesting to the fact of separate ownership of land and improvements. Upon presentation of such certificate of segregation to the county treasurer, that officer shall segregate the total tax in accordance therewith and accept and receipt for the payment of that proportion of total tax which is shown to be due against any building, structure or improvement upon which the applicant desires to pay.

**84.56.380 ————Segregation or payment not to release lien.** A segregation or payment under RCW 84.56.360 and 84.56.370 shall not release the land or the building, structure or improvement paid on from any tax lien to which it would otherwise be subject.

**84.56.390 Treasurer's record of false or erroneous listing to board of equalization.** If the county treasurer has reason to believe or is informed that any person has given to the county assessor a false statement of his personal property, or that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous return of any property which is by law subject to taxation, or if it comes to his knowledge that there is personal property which has not been listed for taxation for the current year, he shall prepare a record setting out the facts with reference thereto and file such record with the county board of equalization. The county board of equalization shall reconvene on the third Monday in April for the purpose of considering such matters as appear in the record filed by the treasurer and may issue compulsory process and require the attendance of any person having knowledge of the articles or

value of the property erroneously or fraudulently returned, and examine such person on oath in relation to the statement or return of assessment, and the board shall in all such cases notify every person affected before making a finding, so that he may have an opportunity of showing that his statement or the return of the assessor is correct.

**84.56.400 Treasurer's record of manifest errors in listing—April meeting of board of equalization.** The county treasurer shall also make and file with the county board of equalization a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls have been turned over to him for collection. The said record shall also set forth by legal description all property belonging exclusively to the state, any county or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.

The county board of equalization at its meeting on the third Monday in April shall consider such matters as appear in the record filed with it by the county treasurer, and shall only correct such matters as are set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned: *Provided*, That the board shall cancel all unpaid taxes upon property which belongs exclusively to the state, any county or municipal corporation. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The board at its April meeting shall consider only matters referred to it by the records of the county treasurer under this section and RCW 84.56.390.

**84.56.430 Relisting and relevy of tax adjudged void.** If any tax or portion of any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding connected with either the assessment, listing, equalization, levying or collection thereof, or failure of any taxing, assessing or equalizing officer or board to give notice of any hearing or proceeding connected therewith, or, if any such tax or any portion of any such tax heretofore or

hereafter levied has heretofore or is hereafter recovered back after payment by reason of any such erroneous proceedings, the amount of such tax or portion of such tax which should have been paid upon such property except for such erroneous proceeding, shall be added to the tax levied on such property for the year next succeeding the entry of final judgement adjudging such tax or portion of tax to have been void. If any tax or portion of a tax levied against any property for any year has been, or is hereafter adjudged void because of any such erroneous proceeding as hereinbefore set forth, the county and state officers authorized to levy and assess taxes on said property shall proceed, in the year next succeeding, to relist and reassess said property and to reequalize such assessment, and to re-levy and collect the taxes thereon as of the year that said void tax or portion of tax was levied, in the same manner, and with the same effect as though no part of said void tax had ever been levied or assessed upon said property: *Provided*, That such tax as reassessed and releived shall be figured and determined at the same tax-rate as such erroneous tax was or should have been figured and determined, and in paying the tax so reassessed and releived the taxpayer shall be credited with the amount of any taxes paid upon property retaxed for the year or years for which the reassessment is made.

## Chapter 84.60

### LIEN OF TAXES

**84.60.010 Priority of tax lien.** All taxes and levies which may hereafter be lawfully imposed or assessed shall be and they are hereby declared to be a lien respectively upon the real property upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which, by the provisions of this title, are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgement, debt, obligation or responsibility to or with which said real property may become charged or liable.

**84.60.020 Time of attachment of tax liens.** The taxes assessed upon real property shall be a lien thereon from and including the first day of January in the year in which they are levied until the same are paid, but as between the grantor and the grantee of any real property, and as between the vendor and the purchaser of any real property, when there is no express agreement as to payment of the taxes thereon due and payable in the calendar year of the sale or the contract to sell, the grantor or vendor shall be liable for the same proportion of such taxes as the part of the calendar year prior to the day of the sale or the contract to sell bears to the

whole of such calendar year, and the grantee or purchaser shall be liable for the remainder of such taxes and subsequent taxes. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property from and after the date upon which the same is listed with and valued by the county assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the treasurer as provided in RCW 84.56.070, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the county treasurer and designated and charged upon the tax rolls as provided in RCW 84.60.040, from and after the date of such selection and charge and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.

**84.60.040 Charging personalty tax against realty.** When it becomes necessary, in the opinion of the county treasurer, to charge the tax on personal property against real property, in order that such personal property tax may be collected, such county treasurer shall select for that purpose some particular tract or lots of real property owned by the person owing such personal property tax, and in his tax roll and certificate of delinquency shall designate the particular tract or lots of real property against which such personal property tax is charged, and such real property shall be chargeable therewith.

**84.60.050 Acquisition by governmental unit of property subject to tax lien—Effect.** When real property is acquired by purchase or condemnation by the state of Washington or any of its political subdivisions, including counties, cities, and towns, the property so acquired shall continue to be subject to the tax lien of any tax collectible by the county treasurer, levied by the state, any county, any other municipal corporation or other tax levying public body, and delinquent at the date of sale, condemnation verdict, or judgment if not tried before a jury, except as is otherwise provided in RCW 84.60.070.

**84.60.060 ———Amount payable when tax not delinquent—Withholding amount from condemnation award.** Where any of the taxes on real property so acquired by purchase or condemnation are payable but not delinquent at the date of completion of the sale, date of condemnation verdict, or date of judgment if not tried

to a jury, the lien for taxes payable but not delinquent shall be for only one-half of the taxes so payable if the property is so acquired between February 15th and April 30th of the year in which such taxes become payable. If such property is so acquired after April 30th of the year in which such taxes are payable, the lien shall be for the full amount of the taxes payable. If such property is so acquired prior to February 15th of the year in which such taxes become payable, no tax lien for such taxes on such property shall be valid against the state or any of its political subdivisions, and any such taxes levied but not payable shall be canceled as provided in RCW 84.56.400.

The amount constituting a tax lien on real property acquired as provided in RCW 84.60.050 through 84.60.070 shall be withheld from the purchase price or condemnation award by the public body acquiring the property and shall be paid immediately to the county treasurer in payment and discharge of such lien, except as otherwise provided in RCW 84.60.070.

**84.60.070** ————**Segregation of taxes if only part of parcel acquired.** In the event only a part of a given parcel of real property is so acquired by a public body either of the parties may require the assessor to segregate the taxes, in which event RCW 84.60.050 through 84.60.070 shall apply only to the taxes owing on the portion acquired by the public body: *Provided*, That if after such segregation the assessed valuation of the portion of the property not being acquired exceeds the amount of all delinquent taxes and taxes payable on the entire parcel, at the owner's election no taxes shall be paid out of the proceeds for the property being acquired by the public body, but the lien for the taxes owing and payable on all the property shall apply only to the property retained by the owner. All county assessors are hereby authorized to segregate taxes as provided above.

## Chapter 84.64

### CERTIFICATES OF DELINQUENCY

**84.64.010** **Determination by county commissioners as to issuance—Form of certificate.** On the first business day after the expiration of the eleven months after the taxes charged against any real property are delinquent, the board of county commissioners shall determine whether it will be for the best interest of the county to carry or further carry the delinquent taxes on the books of the county or to permit certificates of delinquency for the same to be sold to any person, and should it be deemed advisable to permit the sale of certificates of delinquency they shall pass a resolution to that effect and publish a copy of the same in the next issue of

the official newspaper of the county and on the first day of the month next following, the treasurer shall have the right, and it shall be his duty, upon demand and payment of the taxes and interest, to make out and issue a certificate or certificates of delinquency against such property and such certificate or certificates shall be numbered and have a stub, which shall be a summary of the certificate, and shall contain a statement.

- (1) Description of the property assessed.
- (2) Year or years for which assessed.
- (3) Amount of tax and interest due.
- (4) Name of owner, or reputed owner, if known.
- (5) Rate of interest the certificates shall bear.
- (6) The time when a deed may be had, if not sooner redeemed.
- (7) A guaranty of the county or municipality to which the tax

is due that if for any irregularity of the taxing officers this certificate be void, then such county or municipality will repay the holder the sum paid thereon with interest at rate of six percent per annum from the date of the issuance: *Provided*, That nothing herein contained shall prevent the running of interest during the said period of twelve months from the date of delinquency, at the rate of interest provided by law on delinquent taxes: *Provided, further*, That all certificates of delinquency sold to persons shall be registered by the county treasurer in a book provided for that purpose, in which shall also be recorded the name and address of the purchaser of each certificate of delinquency. Thereafter at any time before the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency issued to a person, the owner of the property may pay to the county treasurer the amount of taxes due for one or more subsequent years, with delinquent interest, if any, to the date of payment, and if the same shall have been paid by the holder of the certificates of delinquency the county treasurer shall forward the amount of payment or payments made by such owner to the holder of the certificate of delinquency at his registered address. The payment of taxes for such subsequent year or years shall thereby extend the time of the foreclosure of the particular certificate of delinquency one year for each subsequent year's taxes so paid.

**84.64.020 Interest rate—Probative force of certificate.** Certificates of delinquency shall bear interest from the date of issuance till redeemed, at the rate of twelve percent per annum, and shall be sold to any person applying therefor, upon the payment of the value in principal and interest thereof: *Provided*, That when, from the failure of the taxing officers to do or perform any act in listing or assessing property, or in issuing such certificates, the same is declared void and the same is redeemed by the county or municipi-

pality issuing the same, such rate of interest shall be six percent per annum.

Certificates of delinquency shall be prima facie evidence that:

(1) The property described was subject to taxation at the time the same was assessed;

(2) The property was assessed as required by law;

(3) The taxes or assessments were not paid at any time before the issuance of the certificate;

(4) Such certificate shall have the same force and effect as a judgment execution and sale of and against the premises included therein.

**84.64.030 Foreclosure — Notice and summons — Cost to be included in redemption.** Any time after the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency, the holder of any certificate of delinquency may give notice and summons to the owner of the property described in such certificate that he will apply to the superior court of the county in which such property is situated for a judgment foreclosing the lien against the property mentioned therein. Such notice and summons shall contain:

(1) The title of the court, the description of the property and the name of the owner thereof, if known, the name of the holder of the certificate, the date thereof, and the amount for which it was issued, the year or years for the delinquent taxes for which it was issued, the amount of all taxes paid for prior or subsequent years, and the rate of interest on said amount.

(2) A direction to the owner summoning him to appear within sixty days after service of the notice and summons, exclusive of the day of service, and defend the action or pay the amount due, and when service is made by publication a direction to the owner, summoning him to appear within sixty days after the date of the first publication of the notice and summons, exclusive of the day of said first publication, and defend the action or pay the amount due.

(3) A notice that, in case of failure so to do, judgment will be rendered foreclosing the lien of such taxes and costs against the land and premises named.

The notice and summons shall be subscribed by the holder of the certificate of delinquency, or by someone in his behalf, and residing within the state of Washington, and upon whom all process may be served.

A copy of said notice and summons shall be delivered to the county treasurer. Thereafter when any owner of real property or person interested therein seeks to redeem as provided in RCW 84.64-.070, the treasurer shall ascertain the amount of costs accrued in

foreclosing said certificate and include said costs as a part of the redemption required to be paid.

The notice and summons shall be served in the same manner as a summons in a civil action is served in the superior court.

**84.64.040 Prosecuting attorney to foreclose on request.** The county prosecuting attorney shall furnish to holders of certificates of delinquency, at the expense of the county, forms of applications for judgment and forms of notice and summons when the same are required, and shall prosecute to final judgment all actions brought by holders of certificates under the provisions of this chapter for the foreclosure of tax liens, when requested so to do by the holder of any certificate of delinquency: *Provided*, Said holder has duly paid to the clerk of the court the sum of two dollars for each action brought as per RCW 84.64.120: *Provided, further*, That nothing herein shall be construed to prevent said holder from employing other and additional counsel, or prosecuting said action independent of and without assistance from the prosecuting attorney, if he so desires, but in such cases, no other and further costs or charge whatever shall be allowed than the costs provided in this section and RCW 84.64.120: *And provided, also*, That in no event shall the county prosecuting attorney collect any fee for the services herein enumerated.

**84.64.050 Certificate to county—Foreclosure.** After the expiration of five years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer shall proceed to issue certificates of delinquency on said property to the county, and shall file said certificates when completed with the clerk of the court, and the treasurer shall thereupon, with such legal assistance as the county commissioners shall provide in counties having a population of thirty thousand or more, and with the assistance of the county prosecuting attorney in counties having a population of less than thirty thousand, proceed to foreclose in the name of the county, the tax liens embraced in such certificates, and the same proceedings shall be had as when held by an individual: *Provided*, That notice and summons may be served or notice given exclusively by publication in one general notice, describing the property as the same is described on the tax rolls. It shall be the duty of the county treasurer to mail a copy of the published summons, within fifteen days after the first publication thereof, to the treasurer of each city or town within which any property involved in a tax foreclosure is situated, but the treasurer's failure to do so shall not affect the jurisdiction of the court nor the priority of any tax sought to be foreclosed. Said certificates of delinquency issued to the county may be issued in one general certificate in book form including all property, and



the proceedings to foreclose the liens against said property may be brought in one action and all persons interested in any of the property involved in said proceedings may be made codefendants in said action, and if unknown may be therein named as unknown owners, and the publication of such notice shall be sufficient service thereof on all persons interested in the property described therein. The person or persons whose name or names appear on the treasurer's rolls as the owner or owners of said property shall be considered and treated as the owner or owners of said property for the purpose of this section, and if upon said treasurer's rolls it appears that the owner or owners of said property are unknown, then said property shall be proceeded against, as belonging to an unknown owner or owners, as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of said proceedings and of any and all steps thereunder. The publication of the notice and summons required by this section shall be made by the county treasurer in the official newspaper of the county and shall be paid for by the board of county commissioners out of a special appropriation made for that purpose: *Provided*, The price charged by any such newspaper for such publication, for the whole number of issues, shall not exceed in any case the price stated in the contract of the county with such newspaper for county printing, and that, if such publication cannot be made in said newspaper at said price, the county treasurer may cause such publication to be made in any other newspaper printed, published and of general circulation in the county, at a cost for the whole number of issues not to exceed in any case the maximum rate for county printing fixed by contract for such year.

**84.64.060 Payment by interested person before deed.** Any person owning an interest in lands or lots upon which judgment is prayed, as provided in this chapter, may in person or by agent pay the taxes, interest and costs due thereon to the county treasurer of the county in which the same are situated, at any time before the execution of the deed; and for the amount so paid he shall have a lien on the property liable for taxes, interest and costs for which judgment is prayed; and the person or authority who shall collect or receive the same shall give a receipt for such payment, or issue to such person a certificate showing such payment.

**84.64.070 Redemption before deed—Minors and insane.** Real property upon which certificates of delinquency have been issued under the provisions of this chapter, may be redeemed at any time before the issuance of tax deed, by payment, in legal money of the United States, to the county treasurer of the proper county, for the benefit of the owner of the certificate of delinquency against

said property, of the amount for which same was sold, together with interest at twelve percent per annum thereon from date of issuance of said certificate of delinquency until paid. The person redeeming such property shall also pay the amount of all taxes, interest and costs accruing after the issuance of such certificate of delinquency, and paid by the holder of said certificate of delinquency or his assignee, together with twelve percent interest on such payment from the day the same was made. No fee shall be charged for any redemption. Tenants in common or joint tenants shall be allowed to redeem their individual interest in real property for which certificates of delinquency have been issued under the provisions of this chapter, in the manner and under the terms specified in this section for the redemption of real property other than that of insane persons and minor heirs. Any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject, however, to the right of the person making the same to be reimbursed by the person benefited. If the real property of any minor, or any insane person, be sold for nonpayment of taxes, the same may be redeemed at any time within three years after the issuance of the tax deed upon the terms specified in this section, on the payment of interest at the rate of twelve percent per annum on the amount for which the same was sold, from and after the date of sale, and in addition the redemptioner shall pay the reasonable value of all improvements made in good faith on the property, less the value of the use thereof, which redemption may be made by themselves or by any person in their behalf.

**84.64.080 Foreclosure proceedings — Judgment — Sale — Notice — Form of deed — Recording.** The court shall examine each application for judgment foreclosing tax lien, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of said lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without other pleadings, and shall pronounce judgment as the right of the case may be; or said court may, in its discretion, continue such individual cases, wherein defense is offered, to such time as may be necessary, in order to secure substantial justice to the contestants therein; but in all other cases said court shall proceed to determine the matter in a summary manner as above specified. In all judicial proceedings of any kind for the collection of taxes, and interest and costs thereon, all amendments which by law can be made in any personal action pending in such court shall be allowed, and no assessments of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax list or assessment

rolls or on account of the assessment rolls or tax list not having been made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, shall vitiate or in any manner affect the tax or the assessment thereof, and any irregularities or informality in the assessment rolls or tax lists or in any of the proceedings connected with the assessment or levy of such taxes or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be, in the discretion of the court, corrected, supplied and made to conform to the law by the court. The court shall give judgment for such taxes, interest and costs as shall appear to be due upon the several lots or tracts described in said notice of application for judgment or complaint, and such judgment shall be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs, and the court shall order and direct the clerk to make and enter an order for the sale of such real property against which judgment is made, or vacate and set aside the certificate of delinquency or make such other order or judgment as in the law or equity may be just. Said order shall be signed by the judge of the superior court and attested by the clerk thereof, and a certified copy of said order, together with the list of the property therein ordered sold, shall be delivered to the county treasurer, and shall be full and sufficient authority for him to proceed to sell said property for said sum as set forth in said order and to take such further steps in the matter as are provided by law. The county treasurer shall immediately after receiving the order and judgment of the court proceed to sell said property as provided in this chapter to the highest and best bidder for cash. All sales shall be made on Saturday between the hours of 9 o'clock in the morning and 4 o'clock in the afternoon, and shall continue from day to day (Sundays excepted) during the same hours until all lots or tracts are sold, after first giving notice of the time and place where such sale is to take place for ten days successively by posting notice thereof in three public places in such county, one of which shall be in the office of said treasurer. Said notice shall be substantially in the following form:

#### TAX JUDGMENT SALE.

Public notice is hereby given that pursuant to real property tax judgment of the superior court of the county of....., in the state of Washington, and an order of sale duly issued by said court, entered the..... day of....., in proceedings for foreclosure of tax liens upon real property, as per

provisions of law, I shall on the..... day of....., ..... at..... o'clock a. m., at the front door of the court house in the city of....., and county of....., state of Washington, sell the following described lands or lots, to the highest and best bidder for cash, to satisfy the full amount of taxes, interest and costs adjudged to be due thereon as follows, to wit:

(Description of property.)

In witness whereof, I have hereunto affixed my hand and seal this..... day of.....

.....  
Treasurer of..... County,  
State of Washington.

*Provided*, That no county officer or employee shall directly or indirectly be a purchaser of such property at such sale. The treasurer may include in one notice any number of separate tracts or lots: *Provided further*, That if any buildings or improvements shall be upon an area encompassing more than one tract or lot, the same must be advertised and sold as a single unit. Should the highest amount bid for any such separate unit tract or lot be in excess of the entire amount of the taxes and interest due upon the whole property included in such certificate of delinquency, such excess shall be refunded to the record owner of the property. The county treasurer shall execute to the purchaser of any piece or parcel of land a tax deed. The deed so made by the county treasurer, under the official seal of his office, shall be recorded in the same manner as other conveyances of real property, and shall vest in the grantee, his heirs and assigns the title to the property therein described, without further acknowledgment or evidence of such conveyance, and shall be substantially in the following form:

State of Washington }  
                                  } ss.  
County of..... }

This indenture, made this..... day of....., ..... between....., as treasurer of ..... county, state of Washington, party of the first part, and....., party of the second part:

Witnesseth, that, whereas, at a public sale of real property held on the..... day of....., ..... pursuant to a real property tax judgment entered in the superior court in the county of..... on the..... day of....., ..... in proceedings to foreclose tax liens upon real property and an order of sale duly issued by said court, ..... duly purchased in compliance with the laws of the state of Washington, the following described real property, to wit:

(Here place description of real property conveyed) and that said ..... has complied with the laws of the state of Washington necessary to entitle (him, or her or them) to a deed for said real property.

Now, therefore, know ye, that, I....., county treasurer of said county of....., state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases provided, do hereby grant and convey unto....., his heirs and assigns, forever, the said real property hereinbefore described.

Given under my hand and seal of office this..... day of....., A. D.....

.....  
County Treasurer.

**84.64.120 Appeal to supreme court—Deposit.** Appeals from the judgment of the court may be taken to the supreme court at any time within thirty days after the rendition of said judgment by giving notice thereof orally in open court at the time of the rendition of the judgment, or by giving written notice thereof at any time thereafter, and within thirty days from the date of the rendition of such judgment, and the party taking such appeal shall execute, serve and file a bond payable to the state of Washington, with two or more sureties, to be approved by the court, in an amount to be fixed by the court, conditioned that the appellant shall prosecute his said appeal with effect, and will pay the amount of any taxes, interest and costs which may be finally adjudged against the real property involved in the appeal by any court having jurisdiction of the cause, which bond shall be so served and filed at the time of the service of said notice of appeal, and the respondent may, within five days after the service of such bond, object to the sureties thereon, or to the form and substance of such bond, in the court in which the action is pending, and if, upon hearing of such objections to said bond, it is determined by the court that the sureties thereon are insufficient for any reason, or that the bond is defective for any other reason, the court shall direct a new bond to be executed with sureties thereon, to be justified as provided by law, but no appeal shall be allowed from any judgment for the sale of land or lot for taxes, and no bond given on appeal as herein provided shall operate as a supersedeas, unless the party taking such appeal shall before the time of giving notice of such appeal, and within thirty days herein allowed within which to appeal, deposit with the county treasurer of the county in which the land or lots are situated, an amount of money equal to the amount of the judgment and costs rendered in such cause by the trial court. If, in case of an appeal, the judgment of the lower court shall be affirmed, in whole or in

part, the supreme court shall enter judgment for the amount of taxes, interest and costs, with damages not to exceed twenty percent, and shall order that the amount deposited with the treasurer as aforesaid, or so much thereof as may be necessary, be credited upon the judgment so rendered, and execution shall issue for the balance of said judgment, damages and costs. The clerk of the supreme court shall transmit to the county treasurer of the county in which the land or lots are situated a certified copy of the order of affirmance, and it shall be the duty of such county treasurer upon receiving the same to apply so much of the amount deposited with him, as aforesaid, as shall be necessary to satisfy the amount of the judgment of the supreme court, and to account for the same as collected taxes. If the judgment of the superior court shall be reversed and the cause remanded for a rehearing, and if, upon a rehearing, judgment shall be rendered for the sale of the land or lots for taxes, or any part thereof, and such judgment be not appealed from, as herein provided, the clerk of such superior court shall certify to the county treasurer the amount of such judgment, and thereupon it shall be the duty of the county treasurer to certify to the county clerk the amount deposited with him, as aforesaid, and the county clerk shall credit such judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county treasurer shall be chargeable and accountable for the amount so credited as collected taxes. Nothing herein shall be construed as requiring an additional deposit in case of more than one appeal being prosecuted in said proceeding. If, upon a final hearing, judgment shall be refused for the sale of the land or lots for the taxes, penalties, interest and costs, or any part thereof, in said proceedings, the county treasurer shall pay over to the party who shall have made such deposit, or his legally authorized agent or representative, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the land or lots in respect to which such deposit shall have been made.

**84.64.130 Certified copies of records as evidence.** The books and records belonging to the office of county treasurer, certified by said treasurer, shall be deemed prima facie evidence to prove the issuance of any certificate, the sale of any land or lot for taxes, the redemption of the same or payment of taxes thereon. The county treasurer shall, at the expiration of his term of office, pay over to his successor in office all moneys in his hands received for redemption from sale for taxes on real property.

**84.64.140 Erroneous sales.** Whenever it shall be made to appear to the satisfaction of a county treasurer that any tract or lot was sold which was not subject to be taxed or upon which taxes have been paid previous to the sale, he shall make an entry opposite to

such tracts or lots in the sale or redemption record that the same was erroneously sold, and such entry shall be prima facie evidence of the fact therein stated.

**84.64.150 Private certificate holder to pay subsequent taxes.** Every purchaser of a certificate of delinquency shall before applying for judgment, pay all taxes that have accrued on the property included in said certificate since the issuance of said certificate, or any prior taxes that may remain due and unpaid on said property, and any purchaser of delinquent certificates that shall suffer a subsequent tax to become delinquent and a subsequent certificate of delinquency to issue on the same property included in his certificate, such first purchaser shall forfeit his rights thereunder to the subsequent purchaser, and such subsequent purchaser shall at the time of his obtaining his certificate redeem said first certificate of delinquency outstanding by depositing with the county treasurer the amount of said first certificate with interest thereon to the date of said redemption and the amount so paid in redemption shall become a part of said subsequent certificate of delinquency and draw interest at the rate of twelve percent per annum from the date of payment. Said holder of a certificate of delinquency permitting a subsequent certificate to issue on the same property, shall, on notice from the county treasurer, surrender said certificate of delinquency on payment to him of the redemption money paid by the subsequent purchaser: *Provided*, That this section shall not apply to counties or municipalities.

**84.64.160 Certificate of redemption—Claims released by.** The receipt of the redemption money of any tract or lot by any purchaser, or by the county treasurer for the benefit of such purchaser or the return of the certificate of delinquency for cancellation, shall operate as a release of all the claims to said tract under or by virtue of the issuance of said certificate of delinquency, and the county treasurer, upon the receipt of any such redemption money, shall immediately endorse upon the proper records the fact that such taxes, interest and costs have been paid and the property therein described redeemed by said payment, and shall deliver to the person redeeming the same a certificate of redemption therefor.

**84.64.170 Redemptioner to pay cost of publication.** In case any person shall be compelled to publish a notice in a newspaper under the provisions of this chapter, then, before any person who may have a right to redeem lands or lots from sale shall be permitted to redeem, he shall pay to the officer who by law is authorized to receive such redemption money the amount paid for publishing such notice for the use of the person compelled to publish such notice, as aforesaid, the fee for such publication.

**84.64.180 Deeds as evidence—Estoppel by judgment.** Deeds executed by the county treasurer, as aforesaid, shall be prima facie evidence in all controversies and suits in relation to the right of the purchaser, his heirs and assigns, to the real property thereby conveyed of the following facts: First, that the real property conveyed was subject to taxation at the time the same was assessed, and had been listed and assessed in the time and manner required by law; second, that the taxes were not paid at any time before the issuance of deed; third, that the real property conveyed had not been redeemed from the sale at the date of the deed; fourth, that the real property was sold for taxes, interest and costs, as stated in the deed; fifth, that the grantee in the deed was the purchaser, or assignee of the purchaser; sixth, that the sale was conducted in the manner required by law. And any judgment for the deed to real property sold for delinquent taxes rendered after January 9, 1926, except as otherwise provided in this section, shall estop all parties from raising any objections thereto, or to a tax title based thereon, which existed at or before the rendition of such judgment, and could have been presented as a defense to the application for such judgment in the court wherein the same was rendered, and as to all such questions the judgment itself shall be conclusive evidence of its regularity and validity in all collateral proceedings, except in cases where the tax has been paid, or the real property was not liable to the tax.

**84.64.190 Certified copy of deed as evidence.** Whenever it shall be necessary in any action in any court of law or equity, wherein the title to any real property is in controversy, to prove the conveyance to any county of such real property in pursuance of a foreclosure of a tax certificate and sale thereunder, a copy of the tax deed issued to the county containing a description of such real property, exclusive of the description of all other real property therein described, certified by the county auditor of the county wherein the real property is situated, to be such, shall be admitted in evidence by the court, and shall be proof of the conveyance of the real property in controversy to such county, to the same extent as would a certified copy of the entire record of such tax deed.

**84.64.200 Prior taxes deemed delinquent. County as bidder at sale—Purchaser to pay subsequent taxes.** All lots, tracts and parcels of land upon which taxes levied prior to January 9, 1926 remain due and unpaid at the date when such taxes would have become delinquent as provided in the act under which they were levied shall be deemed to be delinquent under the provisions of this title, and the same proceedings may be had to enforce the payment of such unpaid taxes, with interest and costs, and payment enforced and liens foreclosed under and by virtue of the



provisions of this chapter. For the purposes of foreclosure under this chapter, the date of delinquency shall be construed to mean the date when the taxes first became delinquent. At all sales of property for which certificates of delinquency are held by the county, if no other bids are received, the county shall be considered a bidder for the full area of each tract or lot to the amount of all taxes, interest and costs due thereon, and where no bidder appears, acquire title thereto as absolutely as if purchased by an individual under the provisions of this chapter; all bidders except the county at sales of property for which certificates of delinquency are held by the county shall pay the full amount of taxes, interests and costs for which judgment is rendered, together with all taxes, interests and costs for all subsequent years due on said property at the date of sale.

**84.64.210 Fees of officers.** (1) The treasurer shall upon the issuance of a certificate of delinquency collect fifty cents. (2) For making a deed, to include not more than ten tracts or lots, including all services rendered, including sales and posting notices, three dollars. (3) The clerk of the court shall upon filing application for judgment and for all services rendered to and including judgments, collect two dollars. (4) The clerk of the court shall collect from each contestant at time of filing such contest, five dollars.

**84.64.215 Recording deed—Fee—Transmittal to county auditor and purchaser.** In addition to the fees required to be collected by the county treasurer for the issuance of a deed upon the sale of general tax title property, the treasurer shall collect the proper recording fee. This fee together with the deed shall then be transmitted by the treasurer to the county auditor who will record the same and mail the deed to the purchaser.

**84.64.220 County held tax-title property exempt.** All property deeded to the county under the provisions of this chapter shall be stricken from the tax rolls as county property and exempt from taxation and shall not be again assessed or taxed while the property of the county.

**84.64.230 Disposition of proceeds of sales.** No claims shall ever be allowed against the county from any municipality, school district, road district or other taxing district for taxes levied on property acquired by the county by tax deed under the provisions of this chapter, but all taxes shall at the time of deeding said property be thereby canceled: *Provided*, That the proceeds of any sale of any property acquired by the county by tax deed shall be justly apportioned to the various funds existing at the date of the sale, in the territory in which such property is located, according to the tax levies of the year last in process of collection.

**84.64.240 Payment of taxes by mistake.** If any property owner shall pay taxes on the property of another by mistake of any kind, and the owner of such property fails or refuses, after thirty days' demand, to reimburse such payer before the date on which the delinquency certificates are issued, as provided in this chapter, the payer, or his assignee, may surrender the tax receipt given for such tax payment to the county treasurer and take a certificate of delinquency in lieu thereof, on payment of the accrued interest thereon.

**84.64.250 Assignment of certificates issued to counties.** Certificates of delinquency issued to counties shall be assignable to individuals by the county treasurer on demand and payment of the full amount due thereon, and said assignee shall have the same rights and proceed in the same manner as if said certificate had been originally issued to him.

**84.64.260 Assignments generally.** Certificates of delinquency shall be assignable in law, and an assignment thereof shall vest in the assignee or his legal representatives all the right and title of the original purchaser.

**84.64.270 Sales of tax-title property—Reservations—Notices—Installment contracts—Separate sale of reserved resources.** Real property heretofore or hereafter acquired by any county of this state by foreclosure of delinquent taxes may be sold by order of the board of county commissioners of the county when in the judgment of the members of the board they deem it for the best interests of the county to sell the same. When the board desires to sell any such property it may, if deemed advantageous to the county, combine any or all of the several lots and tracts of such property in one or more units, and may reserve from sale coal, oil, gas, gravel, minerals, ores, fossils, timber, or other resources on or in said lands, and the right to mine for and remove the same, and it shall then enter an order on its records fixing the unit or units in which the property shall be sold and the minimum price for each of such units, and reserving from sale such of said resources as it may determine and from which units such reservations shall apply, and directing the county treasurer to sell such property in the unit or units and at not less than the price or prices and subject to such reservations so fixed by said board: *Provided*, That the said order shall be subject to the approval of the county treasurer if several lots or tracts of land are combined in one unit. It shall be the duty of the county treasurer upon receipt of such order to publish once a week for three consecutive weeks a notice of the sale of such property in a newspaper printed and published in the county where the land is situated: *Provided*, That in counties where there is no newspaper published, the treasurer of such county shall cause such notice to be published in some newspaper in the state of general circulation in such county

having no resident newspaper, said notice shall describe the property to be sold, the unit or units, the reservations, and the minimum price fixed in said order, together with the time and place and terms of sale, which said sale shall be made at the front door of the county court house in the county in which the land is situated between the hours of 9 o'clock a. m. and 4 o'clock p. m., and all sales so made shall be to the highest and best bidder at such sale, and sales to be made under the provisions of this chapter may be adjourned from day to day by the county treasurer by public announcement made by the treasurer at the time and place designated in the notice of such sale, or at the time and place to which said sale may be adjourned. The person making the bid shall state whether he will pay cash for the amount of his bid or accept a real estate contract of purchase in accordance with the provisions hereinafter contained. The person making the highest bid shall become the purchaser of said property. If the highest bidder is a contract bidder the purchaser shall be required to pay twenty percent of the total purchase price at the time of said sale and shall enter into a contract with the county as vendor and the purchaser as vendee which shall obligate and require the purchaser to pay the balance of said purchase price in ten equal annual installments commencing November 1st and each year following the date of said sale, and shall require said purchaser to pay six percent interest on all deferred payments, interest to be paid at the time the annual installment is due; and may contain a provision authorizing the purchaser to make payment in full at any time of any balance due on the total purchase price plus accrued interest on such balance. Said contract shall contain a provision requiring the purchaser to pay before delinquency all subsequent taxes and assessments that may be levied or assessed against said property subsequent to the date of said contract, and shall contain a provision that time is of the essence of the contract and that in event of a failure of the vendee to make payments at the time and in the manner required and to keep and perform the covenants and conditions therein required of him that the said contract may be forfeited and terminated at the election of the vendor, and that in event of said election all sums theretofore paid by the vendee shall be forfeited as liquidated damages for failure to comply with the provisions of said contract; and shall require the vendor to execute and deliver to the vendee a deed of conveyance covering said property upon the payment in full of the purchase price, plus accrued interest: *Provided further*, That said board may, by order entered in its records, direct said coal, oil, gas, gravel, minerals, ores, timber, or other resources sold apart from the land, such sale to be conducted in the manner hereinabove prescribed for the sale of the land: *Provided further*, That any such reserved minerals or resources not exceeding two hundred dollars in value may be sold, when said

board deems it advisable, either with or without such publication of the notice of sale, and in such manner as the board may determine will be most beneficial to the county.

**84.64.300 Form of deed and reservation.** The county treasurer shall upon payment to him of the purchase price for said property and any interest due, make and execute under his hand and seal, and issue to the purchaser, a deed in the following form for any lots or parcels of real property sold under the provisions of RCW 84.64.270.

State of Washington }  
County of ..... } ss.

This indenture, made this..... day of....., 19....., between....., as treasurer of..... county, state of Washington, the party of the first part, and....., party of the second part.

WITNESSETH, That whereas, at a public sale of real property, held on the..... day of....., A. D., 19....., pursuant to an order of the board of county commissioners of the county of....., state of Washington, duly made and entered, and after having first given due notice of the time and place and terms of said sale, and, whereas, in pursuance of said order of the said board of county commissioners, and of the laws of the state of Washington, and for and in consideration of the sum of .....dollars, lawful money of the United States of America, to me in hand paid, the receipt whereof is hereby acknowledged, I have this day sold to.....the following described real property, and which said real property is the property of..... county, and which is particularly described as follows, to wit: ....., the said..... being the highest and best bidder at said sale, and the said sum being the highest and best sum bid at said sale;

NOW, THEREFORE, Know ye that I,....., county treasurer of said county of....., state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases made and provided, do hereby grant and convey unto....., heirs and assigns, forever, the said real property hereinbefore described, as fully and completely as said party of the first part can by virtue of the premises convey the same.

Given under my hand and seal of office this..... day of....., A. D. 19.....

.....  
County Treasurer,  
By.....  
Deputy:

*Provided*, That when by order of the board of county commissioners any of the minerals or other resources enumerated in RCW 84.64.270 are reserved, the deed or contract of purchase shall contain the following reservation:

The party of the first part hereby expressly saves, excepts and reserves out of the grant hereby made, unto itself, its successors, and assigns, forever, all oils, gases, coals, ores, minerals, gravel, timber and fossils of every name, kind or description, and which may be in or upon said lands above described; or any part thereof, and the right to explore the same for such oils, gases, coal, ores, minerals, gravel, timber and fossils; and it also hereby expressly saves reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right to enter by itself, its agents, attorneys and servants upon said lands, or any part or parts thereof, at any and all times, for the purpose of opening, developing and working mines thereon, and taking out and removing therefrom all such oils, gases, coal, ores, minerals, gravel, timber and fossils, and to that end it further expressly reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right by it or its agents, servants and attorneys at any and all times to erect, construct, maintain and use all such buildings, machinery, roads and railroads, sink such shafts, remove such oil, and to remain on said lands or any part thereof, for the business of mining and to occupy as much of said lands as may be necessary or convenient for the successful prosecution of such mining business, hereby expressly reserving to itself, its successors and assigns, as aforesaid, generally, all rights and powers in, to and over, said land, whether herein expressed or not, reasonably necessary or convenient to render beneficial and efficient the complete enjoyment of the property and the rights hereby expressly reserved. No rights shall be exercised under the foregoing reservation, by the county, its successors or assigns, until provision has been made by the county, its successors or assigns, to pay to the owner of the land upon which the rights herein reserved to the county, its successors or assigns, are sought to be exercised, full payment for all damages sustained by said owner, by reason of entering upon said land: *Provided*, That if said owner from any cause whatever refuses or neglects to settle said damages, then the county, its successors or assigns, or any applicant for a lease or contract from the county for the purpose of prospecting for or mining valuable minerals, or operation contract, or lease, for mining coal, or lease for extracting petroleum or natural gas, shall have the right to institute such legal proceedings in the superior court of the county wherein the land is situated, as may be necessary to determine the damages which said owner of said land may suffer: *Provided*, The county treasurer shall cross out of such reservation

any of said minerals or other resources which were not reserved by order of the said board.

**84.64.310 Rental of tax-title property on month to month tenancy authorized.** The board of county commissioners of any county may, pending sale of any county property acquired by foreclosure of delinquent taxes, rent any portion thereof on a tenancy from month to month. From the proceeds of the rentals the board of county commissioners shall first pay all expense in management of said property and in repairing, maintaining and insuring the improvements thereon, and the balance of said proceeds shall be paid to the various taxing units interested in the taxes levied against said property in the same proportion as the current tax levies of the taxing units having levies against said property.

**84.64.320 Tax-title property may be disposed of without bids in certain cases.** The board of county commissioners may dispose of tax foreclosed property to any governmental agency for public purposes by private negotiation, without a call for bids, for not less than the principal amount of the unpaid taxes.

**84.64.330 Quieting title to tax-title property.** In any and all instances in this state in which a treasurer's deed to real property has been or shall be issued to the county in proceedings to foreclose the lien of general taxes, and for any reason a defect in title exists or adverse claims against the same have not been legally determined, the county or its successors in interest or assigns shall have authority to institute an action in the superior court in said county to correct such defects, and to determine such adverse claims and the priority thereof as in RCW 84.64.330 through 84.64.440 provided.

**84.64.340 ————Form of action—Pleadings.** The county or its successors in interest or assigns shall have authority to include in one action any and all tracts of land in which plaintiff or plaintiffs in such action, jointly or severally, has or claims to have an interest. Such action shall be one in rem as against every right and interest in and claim against any and every part of the real property involved, except so much thereof as may be at the time the summons and notice is filed with the clerk of the superior court in the actual, open and notorious possession of any person or corporation, and then except only as to the interest claimed by such person so in possession: *Provided*, That the possession required under the provisions of RCW 84.64.330 through 84.64.440 shall be construed to be that by personal occupancy only, and not merely by representation or in contemplation of law. No person, firm or corporation claiming an interest in or to such lands need be specifically named in the summons and notice, except as in RCW 84.64.330 through 84.64.440 provided, and no pleadings other than the summons and notice and

the written statements of those claiming a right, title and interest in and to the property involved shall be required.

**84.64.350** ————**Summons and notice.** Upon filing a copy of the summons and notice in the office of the county clerk, service thereof as against every interest in and claim against any and every part of the property described in such summons and notice, and every person or corporation, except one who is in the actual, open and notorious possession of any of said properties, shall be had by publication in the official county newspaper for six consecutive weeks; and no affidavit for publication of such summons and notice shall be required. In case there are outstanding local improvement assessments against any of the real property described in the summons and notice, a copy of the same shall be served on the treasurer of the city or town within which such real property is situated within five days after such summons and notice is filed.

The summons and notice in such action shall contain the title of the court; specify in general terms the years for which the taxes were levied and the amount of the taxes and the costs for which each tract of land was sold; give the legal description of each tract of land involved, and the tax record owner thereof during the years in which the taxes for which the property was sold were levied; state that the purpose of the action is to foreclose all adverse claims of every nature in and to the property described, and to have the title of existing liens and claims of every nature against said described real property, except that of the county, forever barred.

Said summons and notice shall also summon all persons, firms and corporations claiming any right, title and interest in and to said described real property to appear within sixty days after the date of the first publication, specifying the day and year, and state in writing what right, title and interest they have or claim to have in and to the property described, and file the same with the clerk of the court above named; and shall notify them that in case of their failure so to do, judgment will be rendered determining that the title to said real property is in the county free from all existing adverse interests, rights or claims whatsoever: *Provided*, That in case any of the lands involved is in the actual, open and notorious possession of anyone at the time the summons and notice is filed, as herein provided, a copy of the same modified as herein specified shall be served personally upon such person in the same manner as summons is served in civil actions generally. Said summons shall be substantially in the form above outlined, except that in lieu of the statement relative to the date and day of publication it shall require the person served to appear within twenty days after the day of service, exclusive of the date of service, and that the day of service need not be specified therein, and except further that the

recitals regarding the amount of the taxes and costs and the years the same were levied, the legal description of the land and the tax record owner thereof may be omitted except as to the land occupied by the persons served.

Every summons and notice provided for in RCW 84.64.330 through 84.64.440 shall be subscribed by the prosecuting attorney of the county or by any successor or assign of the county or his attorney, as the case may be, followed by his post office address.

**84.64.360 ———Redemption before judgment.** Any person, firm or corporation who or which may have been entitled to redeem the property involved prior to the issuance of the treasurer's deed to the county, and his or its successor in interest, shall have the right, at any time after the commencement of, and prior to the judgment in the action authorized herein, to redeem such property by paying to the county treasurer the amount of the taxes for which the property was sold to the county, and the amount of any other general taxes which may have accrued prior to the issuance of said treasurer's deed, together with interest on all such taxes from the date of delinquency thereof, respectively, at the rate of twelve percent per annum, and by paying for the benefit of the assessment district concerned the amount of principal, penalty and interest of all special assessments, if any, which shall have been levied against such property and by paying such porportional part of the costs of the tax foreclosure proceedings and of the action herein authorized as the county treasurer shall determine.

Upon redemption of any property before judgment as herein provided, the county treasurer shall issue to the redemptioner a certificate specifying the amount of the taxes, special assessments, penalty, interest and costs charged describing the land and stating that the taxes, special assessments, penalty, interest and costs specified have been fully paid, and the lien thereof discharged. Such certificate shall clear the land described therein from any claim of the county based on the treasurer's deed previously issued in the tax foreclosure proceedings.

**84.64.370 ———Judgment.** At any time after the return day named in the summons and notice the plaintiff in the cause shall be entitled to apply for judgment. In case any person has appeared in such action and claimed any interest in the real property involved adverse to that of the county or its successors in interest, such person shall be given a three days' notice of the time when application for judgment shall be made. The court shall hear and determine the matter in a summary manner similar to that provided in RCW 84.64.080, relating to judgment and order of sale in general tax foreclosure proceedings, and shall pronounce and enter judgment according to the rights of the parties and persons concerned in the action. No order of sale shall be made nor shall any



sale on execution be necessary to determine the title of the county to the real property involved in such action.

**84.64.380 ———Proof—Presumptions.** The right of action of the county, its successors or assigns, under RCW 84.64.330 through 84.64.440 shall rest on the validity of the taxes involved, and the plaintiff shall be required to prove only the amount of the former judgment foreclosing the lien thereof, together with the costs of the foreclosure and sale of each tract of land for said taxes, and all the presumptions in favor of the tax foreclosure sale and issuance of treasurer's deed existing by law shall obtain in said action.

**84.64.390 ———Appearance fee—Tender of taxes.** Any person filing a statement in such action shall pay the clerk of the court an appearance fee in the amount required by the county for appearances in civil actions, and shall be required to tender the amount of all taxes, interest and costs charged against the real property to which he lays claim, and no further costs in such action shall be required or recovered.

**84.64.400 ———Appeal to supreme court.** Any person aggrieved by the judgment rendered in such action shall have the right to appeal from the part of said judgment objectionable to him to the supreme court of the state substantially in the manner and within the time prescribed for appeals in RCW 84.64.120.

**84.64.410 ———Effect of judgment.** The judgment rendered in such action, unless appealed from within the time prescribed herein and upon final judgment on appeal, shall be conclusive, without the right of redemption upon and against every person who may or could claim any lien or any right, title or interest in or to any of the properties involved in said action, including minors, insane persons, those convicted of crime, as well as those free from disability, and against those who may have at any time attempted to pay any tax on any of the properties, and against those in actual open and notorious possession of any of said properties.

Such judgment shall be conclusive as to those who appeal therefrom, except as to the particular property to which such appellant laid claim in the action and concerning which he appealed, and shall be conclusive as to those in possession of any property and who were not served except as to the property which such person is in the actual, open and notorious possession of, and in any case where it is asserted that the judgment was not conclusive because of such possession, the burden of showing such actual, open and notorious possession shall be on the one asserting such possession.

**84.64.420 ———Special assessments payable out of surplus.** Nothing in RCW 84.64.330 through 84.64.440 contained shall be construed to deprive any city or town, local improvement or special assessment district of its right to reimbursement for special assess-

ments out of any surplus over and above the taxes, interest and costs involved.

**84.64.430** ————**Form of deed on sale after title quieted.** That in all cases where any county of the state of Washington has perfected title to real estate owned by such county, under the provisions of RCW 84.64.330 through 84.64.420 and resells the same or part thereof, it shall give to the purchaser a warranty deed in substantially the following form:

STATE OF WASHINGTON }  
County of ..... } ss.

This indenture, made this..... day of ..... 19....., between..... as treasurer of..... county, state of Washington, the party of the first part, and ....., party of the second part.

WITNESSETH, THAT WHEREAS, at a public sale of real property, held on the ..... day of..... A.D. 19....., pursuant to an order of the board of county commissioners of the county of ....., state of Washington, duly made and entered, and after having first given due notice of the time and place and terms of said sale, and, whereas, in pursuance of said order of the said board of county commissioners, and of the laws of the state of Washington, and for and in consideration of the sum of ..... dollars, lawful money of the United States of America, to me in hand paid, the receipt whereof is hereby acknowledged, I have this day sold to ..... the following described real property, and which said real property is the property of ..... county, and which is particularly described as follows, to wit:

....., the said ..... being the highest and best bidder at said sale, and the said sum being the highest and best sum bid at said sale:

NOW THEREFORE KNOW YE that I, ..... county treasurer of said county of ....., state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases made and provided, do hereby grant, convey and warrant on behalf of ..... county unto ....., his heirs and assigns, forever, the said real property hereinbefore described.

Given under my hand and seal of office this ..... day of ..... A.D., 19.....

.....  
County Treasurer.  
By .....  
Deputy.

**84.64.440 ————Limitation on recovery for breach of warranty.** No recovery for breach of warranty shall be had, against the county executing a deed under the provisions of RCW 84.64.430, in excess of the purchase price of the land described in such deed, with interest at the legal rate.

**84.64.450 Tax deeds to cities and towns absolute despite reversionary provision.** All sales of tax-title lands heretofore consummated by any county, to a city or town, for municipal purposes, or public use, shall be absolute and final, and transfer title in fee, notwithstanding any reversionary provision in the tax deed to the contrary; and all tax-title deeds containing any such reversionary provision shall upon application of grantee in interest, be revised to conform with the provisions herein.

**84.64.460 Easements.** The general property tax assessed on any tract, lot, or parcel of real property includes all easements appurtenant thereto, provided said easements are a matter of public record in the auditor's office of the county in which said real property is situated. Any foreclosure of delinquent taxes on any tract, lot or parcel of real property subject to such easement or easements, and any tax deed issued pursuant thereto shall be subject to such easement or easements, provided such easement or easements were established of record prior to the year for which the tax was foreclosed.

## Chapter 84.68

### RECOVERY OF TAXES PAID OR PROPERTY SOLD FOR TAXES

**84.68.010 Injunctions prohibited — Exceptions.** Injunctions and restraining orders shall not be issued or granted to restrain the collection of any tax or any part thereof, or the sale of any property for the nonpayment of any tax or part thereof, except in the following cases:

- (1) Where the law under which the tax is imposed is void; and
- (2) Where the property upon which the tax is imposed is exempt from taxation.

**84.68.020 Payment under protest—Claim not required.** In all cases of the levy of taxes for public revenue which are deemed unlawful or excessive by the person, firm or corporation whose property is taxed, or from whom such tax is demanded or enforced, such person, firm or corporation may pay such tax or any part thereof deemed unlawful, under written protest setting forth all of the grounds upon which such tax is claimed to be unlawful or excessive; and thereupon the person, firm or corporation so paying, or his or its legal representatives or assigns, may bring an action

in the superior court or in any federal court of competent jurisdiction against the state, county or municipality by whose officers the same was collected, to recover such tax, or any portion thereof, so paid under protest: *Provided*, That RCW 84.68.010 through 84.68.070 shall not be deemed to enlarge the grounds upon which taxes may now be recovered: *And provided further*, That no claim need be presented to the state or county or municipality, or any of their respective officers, for the return of such protested tax as a condition precedent to the institution of such action.

**84.68.030 Judgment — Payment — County tax refund fund.** In case it be determined in such action that said tax, or any portion thereof, so paid under protest, was unlawfully collected, judgment for recovery thereof and lawful interest thereon from date of payment, together with costs of suit, shall be entered in favor of plaintiff. In case the action is against a county and the judgment shall become final, the amount of such judgment, including legal interest and costs where allowed, shall be paid out of the treasury of such county by the county treasurer upon warrants drawn by the county auditor against a fund in said treasury hereby created to be known and designated as the county tax refund fund. Such warrants shall be so issued upon the filing with the county auditor and the county treasurer of duly authenticated copies of such judgment, and shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in such county tax refund fund for the payment of such warrants, then such warrants shall bear interest in such cases and shall be callable under such conditions as are provided by law for county warrants, and such interest, if any, shall also be paid out of said fund.

**84.68.040 Levy for tax refund fund.** Annually, at the time required by law for the levying of taxes for county purposes, the proper county officers required by law to make and enter such tax levies shall make and enter a tax levy or levies for said county tax refund fund, which said levy or levies shall be given precedence over all other tax levies for county and/or taxing district purposes, as follows:

(1) A levy upon all of the taxable property within the county for the amount of all taxes collected by the county for county and/or state purposes held illegal and recoverable by such judgments rendered against the county within the preceding twelve months, including legal interest and a proper share of the costs, where allowed, together with the additional amounts hereinafter provided for;

(2) A levy upon all of the taxable property of each taxing district within the county for the amount of all taxes collected by

the county for the purposes of such taxing district, and which have been held illegal and recoverable by such judgments rendered against the county within the preceding twelve months, including legal interest and a proper share of the costs, where allowed.

The aforesaid levy or levies shall also include a proper share of the interest paid out of the county tax refund fund during said twelve months upon warrants issued against said fund in payment of such judgments, legal interests and costs, plus such an additional amount as such levying officers shall deem necessary to meet the obligations of said fund, taking into consideration the probable portions of such taxes that will not be collected or collectible during the year in which they are due and payable, and also any unobligated cash on hand in said fund.

**84.68.050 Venue of action—Intercounty property.** The action for the recovery of taxes so paid under protest shall be brought in the superior court of the county wherein the tax was collected or in any federal court of competent jurisdiction: *Provided*, That where the property against which the tax is levied consists of the operating property of a railroad company, telegraph company or other public service company whose operating property is located in more than one county and is assessed as a unit by any state board or state officer or officers, the complaining taxpayer may institute such action in the superior court of any one of the counties in which such tax is payable, or in any federal court of competent jurisdiction, and may join as parties defendant in said action all of the counties to which the tax or taxes levied upon such operating property were paid or are payable, and may recover in one action from each of the county defendants the amount of the tax, or any portion thereof, so paid under protest, and adjudged to have been unlawfully collected, together with legal interest thereon from date of payment, and costs of suit.

**84.68.060 Limitation of actions.** No action instituted pursuant to this chapter or otherwise to recover any tax levied or assessed shall be commenced after the 30th day of the next succeeding June following the year in which said tax became payable.

**84.68.070 Remedy exclusive—Exception.** Except as permitted by RCW 84.68.010 through 84.68.070, no action shall ever be brought or defense interposed attacking the validity of any tax, or any portion of any tax: *Provided, however*, That this section shall not be construed as depriving the defendants in any tax foreclosure proceeding of any valid defense allowed by law to the tax sought to be foreclosed therein except defenses based upon alleged excessive valuations, levies or taxes.

**84.68.080 Action to recover property sold for taxes—Tender is condition precedent.** Hereafter no action or proceeding shall be commenced or instituted in any court of this state for the recovery of any property sold for taxes, unless the person or corporation desiring to commence or institute such action or proceeding shall first pay, or cause to be paid, or shall tender to the officer entitled under the law to receive the same, all taxes, penalties, interest and costs justly due and unpaid from such person or corporation on the property sought to be recovered.

**84.68.090 ————Complaint.** In all actions for the recovery of lands or other property sold for taxes, the complainant must state and set forth specially in his complaint the tax that is justly due, with penalties, interest and costs, that the taxes for that and previous years have been paid; and when the action is against the person or corporation in possession thereof that all taxes, penalties, interest and costs paid by the purchaser at tax-sale, his assignees or grantees have been fully paid or tendered, and payment refused.

**84.68.100 ————Restrictions construed as additional.** The provisions of RCW 84.68.080 and 84.68.090 shall be construed as imposing additional conditions upon the complainant in actions for the recovery of property sold for taxes.

**84.68.110 Small claims recoveries—Recovery of erroneous taxes without court action.** Whenever a taxpayer believes or has reason to believe that, through error in description, double assessments or manifest errors in assessment which do not involve a revaluation of the property, he has been erroneously assessed or that a tax has been incorrectly extended against him upon the tax rolls, and the tax based upon such erroneous assessment or incorrect extension has been paid, such taxpayer may initiate a proceeding for the cancellation or reduction of the assessment of his property and the tax based thereon or for correction of the error in extending the tax on the tax rolls, and for the refund of the claimed erroneous tax or excessive portion thereof, by filing a petition therefor with the county assessor of the county in which the property is or was located or taxed, which petition shall legally describe the property, show the assessed valuation and tax placed against the property for the year or years in question and the taxpayer's reasons for believing that there was an error in the assessment within the meaning of RCW 84.68.110 through 84.68.150, or in extending the tax upon the tax rolls and set forth the sum to which the taxpayer desires to have the assessment reduced or the extended tax corrected.

**84.68.120 ————Petition—Procedure of county officers—Transmittal of findings to tax commission.** Upon the filing of the petition with the county assessor that officer shall proceed forthwith to

conduct such investigation as may be necessary to ascertain and determine whether or not the assessment in question was erroneous or whether or not the tax was incorrectly extended upon the tax rolls and if he finds there is probable cause to believe that the property was erroneously assessed, and that such erroneous assessment was due to an error in description, double assessment or manifest error in assessment which does not involve a revaluation of the property, or that the tax was incorrectly extended upon the tax rolls, he shall endorse his findings upon the petition, and thereupon within ten days after the filing of the petition by the taxpayer forward the same to the county treasurer. If the assessor's findings be in favor of cancellation or reduction or correction he shall include therein a statement of the amount to which he recommends that the assessment and tax be reduced. It shall be the duty of the county treasurer, upon whom a petition with endorsed findings is served, as in RCW 84.68.110 through 84.68.150 provided, to endorse thereon a statement whether or not the tax against which complaint is made has in fact been paid and, if paid, the amount thereof, whereupon the county treasurer shall immediately transmit the petition to the prosecuting attorney and the prosecuting attorney shall make such investigation as he deems necessary and, within ten days after receipt of the petition and findings by him, transmit the same to the state tax commission with his recommendation in respect to the granting or denial of the petition.

**84.68.130** ————**Procedure of tax commission.** Upon receipt of the petition, findings and recommendations the state tax commission shall proceed to consider the same, and it may require evidence to be submitted and make such investigation as it deems necessary and for such purpose the commission shall be empowered to subpoena witnesses in order that all material and relevant facts may be ascertained. Upon the conclusion of its consideration of the petition and within thirty days after receipt thereof, the commission shall enter an order either granting or denying the petition and if the petition be granted the commission may order the assessment canceled or reduced or the extended tax corrected upon the tax rolls in any amount it deems proper but in no event to exceed the amount of reduction or correction recommended by the county assessor.

**84.68.140** ————**Payment of refunds—Procedure.** Certified copies of the commission's order shall be forwarded to the county assessor, the county auditor and the taxpayer, and the taxpayer shall immediately be entitled to a refund of the difference, if any, between the tax already paid and the canceled or reduced or corrected tax based upon the order of the tax commission with legal interest on such amount from the date of payment of the original

tax. Upon receipt of the commission's order the county auditor shall draw a warrant against the county tax refund fund in the amount of any tax reduction so ordered, plus legal interest to the date such warrant is issued, and such warrant shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in the county tax refund fund for the payment of such warrant the warrant shall bear interest and shall be callable under such conditions as are provided by law for county warrants and such interest, if any, shall also be paid out of said fund. The commission's order shall for all purposes be considered as a judgment against the county tax refund fund and the obligation thereof shall be discharged in the same manner as provided by law for the discharge of judgments against the county for excessive taxes under the provisions of RCW 84.68.010 through 84.68.070 or any act amendatory thereof.

**84.68.150 ————Limitation as to time and amount of refund.** No petition for cancellation or reduction of assessment or correction of tax rolls and the refund of taxes based thereon under RCW 84.68.110 through 84.68.150 shall be considered unless filed within three years after the year in which the tax became payable or purported to become payable. The maximum refund under the authority of RCW 84.68.110 through 84.68.150 for each year involved in the taxpayer's petition shall be two hundred dollars. Should the amount of excess tax for any such year be in excess of two hundred dollars, a refund of two hundred dollars shall be allowed under RCW 84.68.110 through 84.68.150, without prejudice to the right of the taxpayer to proceed as may be otherwise provided by law to recover the balance of the excess tax paid by him.

## Chapter 84.69

### REFUNDS—1957 ACT

**84.69.010 Definitions.** As used in this chapter, unless the context indicates otherwise:

(1) "Taxing district" means any county, city, town, township, port district, school district, road district, metropolitan park district, water district, or other municipal corporation now or hereafter authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

(2) "Tax" includes penalties and interest.



**84.69.020 Grounds for refunds.** On order of the board of county commissioners ad valorem taxes paid before or after delinquency shall be refunded if they were:

- (1) Paid more than once; or
- (2) Paid as a result of manifest error in description; or
- (3) Paid as a result of a clerical error in extending the tax rolls;

or

- (4) Paid as a result of other clerical errors in listing property; or
- (5) Paid with respect to improvements which did not exist on assessment date; or
- (6) Paid under levies or statutes adjudicated to be illegal or unconstitutional.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property.

**84.69.030 Procedure to obtain order for refund.** Except in cases wherein the board of county commissioners acts upon its own motion, no orders for a refund under this chapter shall be made except on a claim:

- (1) Verified by the person who paid the tax, his guardian, executor or administrator; and
- (2) Filed within three years after making of the payment sought to be refunded; and
- (3) Stating the statutory ground upon which the refund is claimed.

**84.69.040 Refunds may include amounts paid to state, and county and taxing district taxes.** Refunds ordered by the board of county commissioners may include:

- (1) A portion of amounts paid to the state treasurer by the county treasurer as money belonging to the state; and also
- (2) County taxes and taxes collected by county officers for taxing districts.

**84.69.050 Refund with respect to amounts paid state.** The part of the refund representing amounts paid to the state shall be paid from the county general fund and the state auditor shall, upon the next succeeding settlement with the county, certify this amount refunded to the county.

**84.69.060 Refunds with respect to county and state taxes.** Refunds ordered under this chapter with respect to county and state taxes shall be paid by checks drawn upon the appropriate fund by the county treasurer.

**84.69.070 Refunds with respect to taxing districts.** Refunds ordered with respect to taxing districts shall be paid by checks drawn by the county treasurer upon such available funds, if any,

as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury.

Note: See also section 2, chapter 270, Laws of 1961.

**84.69.080** ————**Not to be paid from county funds.** Neither any county nor its officers shall refund amounts on behalf of a taxing district from county funds.

**84.69.090 To whom refund may be paid.** The payment of refunds shall be made payable, at the election of the appropriate treasurer, to the taxpayer, his guardian, executor, or administrator or the owner of record of the property taxed, his guardian, executor, or administrator.

**84.69.100 Refunds shall include interest.** Refunds of taxes made pursuant to RCW 84.69.010 through 84.69.090 shall include interest at the rate of five percent per annum from the date of collection of the portion refundable or from the date of claim for refund, whichever is later.

**84.69.110 Expiration date of refund orders.** Every order for refund of ad valorem taxes promulgated by the board of county commissioners under authority of this chapter as hereafter amended shall expire and be void three years from the date of the order and all unpaid checks shall become void.

**84.69.120 Action on rejected claim—Time for commencement.** If the board of county commissioners rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, his guardian, executor, or administrator may within one year after the date of payment of the claimed refund amount commence an action in the superior court against the county to recover the taxes which the board of county commissioners have refused to refund.

**84.69.130 Claim prerequisite to action—Recovery limited to ground asserted.** No action shall be commenced or maintained under this chapter unless a claim for refund shall have been filed in compliance with the provisions of this chapter, and no recovery of taxes shall be allowed in any such action upon a ground not asserted in the claim for refund.

**84.69.140 Interest shall be allowed on amount recovered—Exception.** In any action in which recovery of taxes is allowed by the court, the plaintiff is entitled to interest on the taxes for which recovery is allowed at a rate of five percent per annum from the date of collection of the tax to the date of entry of judgment, and such accrued interest shall be included in the judgment. This section shall not apply to taxes paid before June 12, 1957.

**84.69.150 Refunds within sixty days.** Notwithstanding any other laws to the contrary, any taxes paid before or after delinquency may be refunded, without interest, by the county treasurer within sixty days after the date of payment if:

- (1) Paid more than once; or
- (2) The amount paid exceeds the amount due on the property as shown on the roll.

**84.69.160 Chapter does not supersede existing law.** This chapter is enacted as a concurrent refund procedure and shall not be construed to displace or supersede any portion of the existing laws relating to refunding procedures.

**84.69.170 Payment under protest not required.** The remedies herein provided shall be available regardless of whether the taxes in question were paid under protest.

## Chapter 84.72

### FEDERAL PAYMENTS IN LIEU OF TAXES

**84.72.010 State treasurer authorized to receive lieu payments—Tax commission to apportion.** The state treasurer is hereby authorized and directed to receive any moneys that may be paid to the state by the United States or any agency thereof in lieu of ad valorem property taxes, and to transfer the same to the respective county treasurers in compliance with apportionments made by the state tax commission; and the state treasurer shall immediately notify the tax commission of the receipt of any such payment.

**84.72.020 Basis of apportionment.** Any such moneys so paid to the state treasurer shall be apportioned to the state and to the taxing districts thereof that would be entitled to share in the property taxes in lieu of which such payments are made in the same proportion that the state and such taxing units would have shared in such property taxes if the same had been levied. The basis of apportionment shall be the same as that of property taxes first collectible in the year in which such lieu payment is made: *Provided*, That if any such lieu payment cannot be so apportioned the apportionment shall be made on such basis as the tax commission shall deem equitable and proper.

**84.72.030 Certification of apportionment to state treasurer—Distribution to county treasurers.** The tax commission may indicate either the exact apportionment to taxing units or it may direct in general terms that county treasurers shall apportion any such lieu payment in the manner provided in RCW 84.72.020. In either event the tax commission shall certify to the state treasurer the basis of apportionment and the state treasurer shall thereupon forthwith

transmit any such lieu payment, together with a statement of the basis of apportionment, to the county treasurer in accordance with such certification.

## Chapter 84.98

### CONSTRUCTION

**84.98.010 Continuation of existing law.** The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as restatements and continuations, and not as new enactments.

**84.98.020 Title, chapter, section headings not part of law.** Title headings, chapter headings, and section or subsection headings, as used in this title, do not constitute any part of the law.

**84.98.030 Invalidity of part of title not to affect remainder.** If any section, subdivision of a section, paragraph, sentence, clause or word of this title for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this title but shall be confined in its operation to the section, subdivision of a section, paragraph, sentence, clause or word directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this title shall be adjudged invalid as to any person, corporation, association or class of persons, corporations or associations included within the scope of the general language of this title such invalidity shall not affect the liability of any person, corporation, association or class of persons, corporations or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any section, subdivision of a section, paragraph, sentence, clause, word or any person, corporation, association or class of persons, corporations or associations as to which this title is declared invalid been eliminated from the title at the time the same was considered the title would have nevertheless been enacted with such portions eliminated.

**84.98.040 Repeals and saving.** The following acts or parts of acts are repealed:

- (1) Sections 1 through 32, pp 330-338, Laws of 1854;
- (2) Sections 1 and 2, p 27, Laws of 1865;
- (3) Sections 1 through 33, p 58, Laws of 1867;
- (4) Sections 1 through 85, p 176, Laws of 1869;
- (5) Sections 1 through 52, p 36, Laws of 1871;
- (6) Sections 1 through 84, p 154, Laws of 1877;
- (7) Sections 1 through 195, p 3, Laws of 1879;
- (8) Sections 2829 through 2969, Code of 1881;

- (9) Sections 1 through 26, p 47, Laws of 1886;
- (10) Sections 1 through 3, p 89, Laws of 1886;
- (11) Sections 1 through 5, pp 89-90, Laws of 1886;
- (12) Sections 1 through 4, pp 90-91, Laws of 1886;
- (13) Sections 1 through 3, pp 92-93, Laws of 1886;
- (14) Sections 1 through 4, pp 93-94, Laws of 1886;
- (15) Sections 1 through 3, pp 94-95, Laws of 1886;
- (16) Chapter 22, (p 43), Laws of 1888;
- (17) Chapter 106, (p 192), Laws of 1888;
- (18) Chapter 107, (p 194), Laws of 1888;
- (19) Chapter 125, (p 220), Laws of 1888;
- (20) Chapter 18, (p 530), Laws of 1890;
- (21) Chapter 140, Laws of 1891;
- (22) Chapter 124, Laws of 1893;
- (23) Chapter 61, Laws of 1895;
- (24) Chapter 176, Laws of 1895;
- (25) Chapter 71, Laws of 1897;
- (26) Chapter 32, Laws of 1899;
- (27) Chapter 141, Laws of 1899;
- (28) Chapter 79, Laws of 1901;
- (29) Chapter 124, Laws of 1901;
- (30) Chapter 133, Laws of 1901;
- (31) Chapter 176, Laws of 1901;
- (32) Chapter 178, Laws of 1901;
- (33) Chapter 2, Laws of 1901, extraordinary session;
- (34) Chapter 59, Laws of 1903;
- (35) Chapter 83, Laws of 1903;
- (36) Chapter 164, Laws of 1903;
- (37) Chapter 165, Laws of 1903;
- (38) Chapter 178, Laws of 1903;
- (39) Chapter 181, Laws of 1903;
- (40) Chapter 183, Laws of 1903;
- (41) Chapter 115, Laws of 1905;
- (42) Chapter 128, Laws of 1905;
- (43) Chapter 136, Laws of 1905;
- (44) Chapter 143, Laws of 1905;
- (45) Chapter 29, Laws of 1907;
- (46) Chapter 36, Laws of 1907;
- (47) Chapter 46, Laws of 1907;
- (48) Chapter 48, Laws of 1907;
- (49) Chapter 54, Laws of 1907;
- (50) Chapter 78, Laws of 1907;
- (51) Chapter 108, Laws of 1907;
- (52) Chapter 129, Laws of 1907;
- (53) Chapter 131, Laws of 1907;

- (54) Chapter 206, Laws of 1907;
- (55) Chapter 215, Laws of 1907;
- (56) Chapter 220, Laws of 1907;
- (57) Chapter 138, Laws of 1909;
- (58) Chapter 163, Laws of 1909;
- (59) Chapter 230, Laws of 1909;
- (60) Chapter 12, Laws of 1911;
- (61) Chapter 21, Laws of 1911;
- (62) Chapter 24, Laws of 1911;
- (63) Chapter 112, Laws of 1913;
- (64) Chapter 117, Laws of 1913;
- (65) Chapter 140, Laws of 1913;
- (66) Chapter 7, Laws of 1915;
- (67) Chapter 122, Laws of 1915;
- (68) Chapter 131, Laws of 1915;
- (69) Chapter 137, Laws of 1915;
- (70) Chapter 146, Laws of 1915;
- (71) Chapter 25, Laws of 1917;
- (72) Chapter 26, Laws of 1917;
- (73) Chapter 55, Laws of 1917;
- (74) Chapter 113, Laws of 1917;
- (75) Chapter 141, Laws of 1917;
- (76) Chapter 142, Laws of 1917;
- (77) Chapter 87, Laws of 1919;
- (78) Chapter 142, Laws of 1919;
- (79) Chapter 2, Laws of 1920, extraordinary session;
- (80) Chapter 3, Laws of 1920, extraordinary session;
- (81) Chapter 60, Laws of 1921;
- (82) Chapter 117, Laws of 1921;
- (83) Chapter 124, Laws of 1921;
- (84) Chapter 171, Laws of 1921;
- (85) Chapter 84, Laws of 1923;
- (86) Chapter 18, Laws of 1925;
- (87) Chapter 31, Laws of 1925;
- (88) Sections 1 through 139, chapter 130, Laws of 1925, extraordinary session;
- (89) Chapter 171, Laws of 1925, extraordinary session;
- (90) Chapter 263, Laws of 1927;
- (91) Sections 1 through 10 and 12 through 15, chapter 280, Laws of 1927;
- (92) Chapter 282, Laws of 1927;
- (93) Chapter 290, Laws of 1927;
- (94) Chapter 303, Laws of 1927;
- (95) Chapter 70, Laws of 1929;
- (96) Chapter 126, Laws of 1929;

- (97) Chapter 197, Laws of 1929;
- (98) Chapter 199, Laws of 1929;
- (99) Chapter 15, Laws of 1931;
- (100) Chapter 34, Laws of 1931;
- (101) Chapter 40, Laws of 1931;
- (102) Chapter 62, Laws of 1931;
- (103) Chapter 81, Laws of 1931;
- (104) Chapter 83, Laws of 1931;
- (105) Chapter 96, Laws of 1931;
- (106) Chapter 106, Laws of 1931;
- (107) Chapter 113, Laws of 1931;
- (108) Chapter 33, Laws of 1933;
- (109) Chapter 35, Laws of 1933;
- (110) Chapter 48, Laws of 1933;
- (111) Chapter 53, Laws of 1933;
- (112) Chapter 82, Laws of 1933;
- (113) Chapter 104, Laws of 1933;
- (114) Chapter 115, Laws of 1933;
- (115) Chapter 146, Laws of 1933;
- (116) Chapter 171, Laws of 1933;
- (117) Chapter 19, Laws of 1933, extraordinary session;
- (118) Chapter 51, Laws of 1933, extraordinary session;
- (119) Chapter 53, Laws of 1933, extraordinary session;
- (120) Chapter 27, Laws of 1935;
- (121) Chapter 30, Laws of 1935;
- (122) Chapter 79, Laws of 1935;
- (123) Chapter 123, Laws of 1935;
- (124) Chapter 127, Laws of 1935;
- (125) Chapter 131, Laws of 1935;
- (126) Chapter 166, Laws of 1935;
- (127) Chapter 4, Laws of 1937;
- (128) Chapter 11, Laws of 1937;
- (129) Chapter 17, Laws of 1937;
- (130) Chapter 20, Laws of 1937;
- (131) Chapter 56, Laws of 1937;
- (132) Chapter 57, Laws of 1937;
- (133) Chapter 58, Laws of 1937;
- (134) Chapter 68, Laws of 1937;
- (135) Chapter 118, Laws of 1937;
- (136) Chapter 121, Laws of 1937;
- (137) Chapter 122, Laws of 1937;
- (138) Chapter 2, Laws of 1939;
- (139) Chapter 16, Laws of 1939;
- (140) Chapter 37, Laws of 1939;
- (141) Chapter 66, Laws of 1939;

- (142) Chapter 67, Laws of 1939;
- (143) Chapter 83, Laws of 1939;
- (144) Chapter 104, Laws of 1939;
- (145) Chapter 116, Laws of 1939;
- (146) Chapter 136, Laws of 1939;
- (147) Chapter 137, Laws of 1939;
- (148) Chapter 155, Laws of 1939;
- (149) Sections 1, 2 and 4 through 52, chapter 206, Laws of 1939;
- (150) Chapter 13, Laws of 1941;
- (151) Chapter 32, Laws of 1941;
- (152) Chapter 79, Laws of 1941;
- (153) Chapter 120, Laws of 1941;
- (154) Chapter 144, Laws of 1941;
- (155) Chapter 152, Laws of 1941;
- (156) Chapter 154, Laws of 1941;
- (157) Chapter 155, Laws of 1941;
- (158) Chapter 176, Laws of 1941;
- (159) Chapter 199, Laws of 1941;
- (160) Chapter 34, Laws of 1943;
- (161) Chapter 168, Laws of 1943;
- (162) Chapter 182, Laws of 1943;
- (163) Chapter 223, Laws of 1943;
- (164) Chapter 56, Laws of 1945;
- (165) Chapter 59, Laws of 1945;
- (166) Chapter 82, Laws of 1945;
- (167) Chapter 109, Laws of 1945;
- (168) Chapter 134, Laws of 1945;
- (169) Chapter 142, Laws of 1945;
- (170) Chapter 170, Laws of 1945;
- (171) Sections 1 and 2, chapter 172, Laws of 1945;
- (172) Chapter 253, Laws of 1945;
- (173) Chapter 60, Laws of 1947;
- (174) Chapter 150, Laws of 1947;
- (175) Chapter 231, Laws of 1947;
- (176) Chapter 238, Laws of 1947;
- (177) Chapter 269, Laws of 1947;
- (178) Chapter 270, Laws of 1947;
- (179) Chapter 21, Laws of 1949;
- (180) Chapter 36, Laws of 1949;
- (181) Chapter 65, Laws of 1949;
- (182) Chapter 66, Laws of 1949;
- (183) Chapter 69, Laws of 1949;
- (184) Chapter 158, Laws of 1949;
- (185) Chapter 224, Laws of 1949;
- (186) Chapter 11, Laws of 1950, extraordinary session;



- (187) Chapter 116, Laws of 1951;
- (188) Chapter 172, Laws of 1951;
- (189) Chapter 220, Laws of 1951;
- (190) Chapter 255, Laws of 1951;
- (191) Chapter 8, Laws of 1951, first extraordinary session;
- (192) Chapter 23, Laws of 1951, second extraordinary session;
- (193) Chapter 103, Laws of 1953;
- (194) Chapter 162, Laws of 1953;
- (195) Chapter 175, Laws of 1953;
- (196) Chapter 189, Laws of 1953;
- (197) Chapter 93, Laws of 1955;
- (198) Chapter 105, Laws of 1955;
- (199) Chapter 112, Laws of 1955;
- (200) Chapter 113, Laws of 1955;
- (201) Chapter 120, Laws of 1955;
- (202) Chapter 196, Laws of 1955;
- (203) Sections 1 through 9, 11 through 16 and 18, chapter 251, Laws of 1955;
- (204) Chapter 253, Laws of 1955;
- (205) Chapter 32, Laws of 1957;
- (206) Section 15, chapter 58, Laws of 1957;
- (207) Chapter 120, Laws of 1957;
- (208) Chapter 262, Laws of 1957;
- (209) Sections 1 through 3, chapter 277, Laws of 1957;
- (210) Chapter 129, Laws of 1959;
- (211) Sections 1, 3 and 5, chapter 290, Laws of 1959;
- (212) Chapter 295, Laws of 1959;
- (213) Sections 8 and 10, chapter 304, Laws of 1959.

Such repeals shall not be construed as invalidating, abating, or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes repealed, nor any process, proceeding, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, nor the validity of any certificate of delinquency, tax deed or other instrument or sale or other proceeding thereunder, nor any criminal or civil proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder, nor the term of office or appointment or employment of any person appointed or employed thereunder, nor shall such repeals operate to revive such former statutes, nor shall such repeals affect the application of any provision repealed herein which provides for the retroactive application of any provision of this title or laws prior hereto. The savings provisions of this section shall apply to all proceedings whether heretofore completed or which may be pending at the time this act takes effect.

**84.98.050 Emergency.** This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Explanatory  
note.

GENERAL EXPLANATORY NOTE

APPLYING TO TITLES 82, 83, AND 84, RCW

I. Introductory.

As part of its program to restore session law language to the Revised Code of Washington, the Statute Law Committee and the code reviser's office have examined the provisions of these three titles, and have concluded that, in view of the many statutory conflicts contained therein, the public interest could best be served by the preparation and submission to the legislature of a bill to reenact such titles as primary law and which in the reenactment process would correct such statutory problems as might be corrected without altering the substance of the law.

In preparing this bill, the provisions of the Revised Code of Washington were carefully compared with their session law sources by the reviser's office, significant language and organizational variances were documented, and a preliminary draft was prepared. Such draft and the comprehensive study materials which accompanied it were minutely considered by the codifications subcommittee of the Statute Law Committee in concert with representatives of the Tax Commission and pursuant to hearings held by the subcommittee on March 11, 12, 25, and 26, 1960, the instant draft was evolved. It was approved by the Statute Law Committee at its next regular meeting thereafter.

All three of these titles were adopted as a prima facie expression of the laws relating to revenue and taxation by the revised code adoption acts of 1950 and 1951, following their revision by the 1941 Code Committee. Of the three titles, Title 82 relating to excise taxes was the one least revised, probably because it stemmed primarily from the comprehensive tax act of 1935 which was a relatively recent and coherent statute. It likewise is the title which has been most frequently amended since its 1951 adoption, with the consequence that much of the 1941 revision has been expressly ratified by the legislature through the operation of RCW 1.04.020 which provides that:

" . . . Any section of the Revised Code of Washington (as supplemented or modified by the 1950 supplement) expressly amended by the legislature, including the entire context set out, shall, as so amended, constitute the law and ultimate declaration of legislative intent."

For these reasons the approach herein relative to Title 82 has been to adopt the revised language for the most part, making only such corrections therein as were required to preserve the intent of the session law sources thereto, and which could be made without change in substance. Titles 83 and 84, on the other hand, stem from older and more varied session law sources, and have been less frequently amended. The approach herein relative to those titles has been to retain the RCW organization for the most part, but within such framework to restore the language of the latest session law source. Accordingly, the numbering of sections as they now appear in the Revised Code of Washington has been retained although this results in some numerical spacing between sections in some instances due to the rejoining of session law sections into single sections whereas prior hereto they had been divided in RCW, and also due to the repositioning of some sections into a more orderly sequence.

The provisions relating to the creation and organization of the Tax Commission, presently codified as chapter 43.55, RCW are herein

recodified as part of Title 82, and are adopted by reference in Titles 83 and 84. Many powers and duties of the Tax Commission, both specific and general, appear throughout the three titles; some of these were granted expressly to the Tax Commission, while others granted by earlier laws were expressly granted to predecessor agencies and have presently devolved upon the Tax Commission through a chain of statutes relating to governmental reorganization. In the case of such devolutions, "Tax Commission" has been substituted for the name of the predecessor agency without further comment in these notes, except that references contained in Title 83 to "the supervisor of the inheritance division" are explained more fully in the Title 83 notes.

Explanatory  
note.

Finally it should be noted that the appearance of the phrase "this Act" and similar phrases, as they appear in the session laws codified herein, have caused considerable difficulty due to the complex statutory background of these titles. Herein, such phrases have been translated to "this title", "this chapter", "this section", or to specific code section numbers, in accordance with what most nearly corresponds to their original application, but at the same time taking into consideration the doctrine of statutes in pari materia, and the necessity for harmonizing the provisions of this reenactment. Each such instance was carefully considered and discussed at the series of meetings mentioned above.

The remainder of these notes consist of source notes and a section by section comment regarding this reenactment. The complete study materials relating to these titles are on permanent file in the office of the code reviser, at Olympia.

## TITLE 82

### II. Section by Section Comment.

#### Chapter 82.01 Tax Commission

- 82.01.010 Source—RCW 43.55.010 [1957 c 127 § 1; 1927 c 280 § 1; RRS § 11087.]  
Formerly codified as RCW 43.55.010.
- 82.01.020 Source—RCW 43.55.020 [1927 c 280 § 2; RRS § 11088.]  
Formerly codified as RCW 43.55.020.
- 82.01.030 Source—RCW 43.55.030 [1927 c 280 § 3; RRS § 11089.]  
Formerly codified as RCW 43.55.030.
- 82.01.040 Source—RCW 43.55.040 [1927 c 280 § 4; RRS § 11090.]  
Formerly codified as RCW 43.55.040.

#### Chapter 82.02 General Provisions

- 82.02.010 Source—[1935 c 180 § 3; RRS § 8370-3.]  
Presently uncodified.  
"the entire act" to "this title" on page 3, line 9.  
This section which also applies to Title 83 is codified also as 83.01.010.
- 82.02.020 Source—RCW 82.32.370 [(i) 1935 c 180 § 29; RRS § 8370-29. (ii) 1949 c 228 § 28; 1939 c 225 § 22; 1937 c 227 § 24; Rem. Supp. 1949 § 8370-219.]  
Presently codified as RCW 82.32.370.

#### Chapter 82.04 Business and Occupation Tax

- 82.04.010 Source—RCW 82.04.010 [1955 c 389 § 2. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]  
The reference to "RCW 82.04.020 through 82.04.210" was made prior to 1959 c 232 § 1 being specifically added to this chapter as 82.04.212. The reference is herein enlarged to include 82.04.212.
- 82.04.020 Source—RCW 82.04.020 [1955 c 389 § 3. Prior: 1949 c 228 § 2,

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note.

- part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.030 Source—RCW 82.04.030 [1955 c 389 § 4. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.040 Source—RCW 82.04.040 [1959 1st ex.s. c 5 § 1; 1959 1st ex.s. c 3 § 1; 1955 c 389 § 5. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.050 Source—RCW 82.04.050 [1959 1st ex.s. c 5 § 2; 1957 c 279 § 1; 1955 c 389 § 6. Prior: 1953 c 91 § 3, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.060 Source—RCW 82.04.060 [1955 1st ex.s. c 10 § 4; 1955 c 389 § 7. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.070 Source—RCW 82.04.070 [1955 c 389 § 8. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.080 Source—RCW 82.04.080 [1955 c 389 § 9. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.090 Source—RCW 82.04.090 [1955 c 389 § 10. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.100 Source—RCW 82.04.100 [1955 c 389 § 11. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.110 Source—RCW 82.04.110 [1955 c 389 § 12. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.120 Source—RCW 82.04.120 [1959 1st ex.s. c 3 § 2; 1955 c 389 § 13. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.130 Source—RCW 82.04.130 [1955 c 389 § 14. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.140 Source—RCW 82.04.140 [1955 c 389 § 15. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.150 Source—RCW 82.04.150 [1955 c 389 § 16. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.160 Source—RCW 82.04.160 [1955 c 389 § 17. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.170 Source—RCW 82.04.170 [1955 c 389 § 18. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.180 Source—RCW 82.04.180 [1955 c 389 § 19. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.190 Source—RCW 82.04.190 [1959 1st ex.s. c 3 § 3; 1957 c 279 § 2; 1955 c 389 § 20. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.200 Source—RCW 82.04.200 [1955 c 389 § 21. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.210 Source—RCW 82.04.210 [1955 c 389 § 22. Prior: 1949 c 228 § 2, part, last am'ds 1935 c 180 § 5, part; Rem. Supp. 1949 § 8370-5, part.]
- 82.04.212 Source—RCW 82.04.212 [1959 c 232 § 1.]
- 82.04.220 Source—RCW 82.04.220 [1955 c 389 § 42. Prior: 1950 ex.s. c 5, § 1, part, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]

- 82.04.230 Source—RCW 82.04.230 [1955 c 389 § 43. Prior: 1950 ex.s. c 5 § 1, part, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.] Explanatory note.
- 82.04.240 Source—RCW 82.04.240 [1959 c 211 § 1; 1955 c 389 § 44. Prior: 1950 ex.s. c 5 § 1, part, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]
- 82.04.250 Source—RCW 82.04.250 [1955 c 389 § 45. Prior: 1950 ex.s. c 5 § 1, part, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]
- 82.04.260 Source—RCW 82.04.260 [1959 c 211 § 2; 1955 c 389 § 46. Prior: 1953 c 91 § 4, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]
- 82.04.270 Source—RCW 82.04.270 [1959 1st ex.s. c 5 § 3; 1955 c 389 § 47. Prior: 1950 ex.s. c 5 § 1, part, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]
- 82.04.275 Source—RCW 82.04.275 [1959 c 259 § 1.]
- 82.04.280 Source—RCW 82.04.280 [1959 1st ex.s. c 5 § 4; 1959 1st ex.s. c 3 § 4; 1955 c 389 § 48. Prior: 1950 ex.s. c 5 § 1, part, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]  
The matter "(5) the renting or leasing of real property;" following subdivision (4) removed because it was declared unconstitutional in *Apartment operators association of Seattle vs Schumacher* 156 Wash. Dec. 43.
- 82.04.290 Source—RCW 82.04.290 [1959 1st ex.s. c 5 § 5; 1955 c 389 § 49. Prior: 1953 c 195 § 2, last am'ds 1935 c 180 § 4, part; Rem. Supp. 1949 § 8370-4, part.]  
"82.04.275" has been added following "82.04.270" on page 14, line 1. RCW 82.04.275 relating to the tax on wholesale sales of cigarettes was specifically added to chapter 82.04 RCW by 1959 c 259 § 1. Due to oversight RCW 82.04.290 was not amended to exclude 82.04.275 in addition to the other sections specifically levying a business and occupation tax.
- 82.04.295 Source—RCW 82.04.295 [1951 2nd ex.s. c 28 § 1.]
- 82.04.296 Source—RCW 82.04.296 [1959 1st ex.s. c 5 § 6; 1957 c 279 § 5; 1955 1st ex.s. c 10 § 1; 1955 c 389 § 23; 1953 c 91 § 1.]
- 82.04.300 Source—RCW 82.04.300 [1959 1st ex.s. c 5 § 7; 1945 c 249 § 2(a), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(a).]  
"82.04.275" has been added following "82.04.270" on page 14, line 33. RCW 82.04.275 relating to the tax on wholesale sales of cigarettes was specifically added to chapter 82.04 RCW by 1959 c 259 § 1. Due to oversight RCW 82.04.300 was not amended to exempt 82.04.275 in addition to the other sections specifically levying a business and occupation tax.
- 82.04.310 Source—RCW 82.04.310 [1959 c 197 § 15. Prior: 1945 c 249 § 2(b), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(b).]
- 82.04.320 Source—RCW 82.04.320 [1959 c 197 § 16. Prior: 1945 c 249 § 2(c), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(c).]
- 82.04.330 Source—RCW 82.04.330 [1959 c 197 § 17. Prior: 1945 c 249 § 2(d), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(d).]
- 82.04.340 Source—RCW 82.04.340 [1959 c 197 § 18. Prior: 1945 c 249 § 2(e), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(e).]
- 82.04.350 Source—RCW 82.04.350 [1959 c 197 § 19. Prior: 1945 c 249 § 2(f), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(f).]
- 82.04.360 Source—RCW 82.04.360 [1959 c 197 § 20. Prior: 1945 c 249 § 2(g), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(g).]
- 82.04.370 Source—RCW 82.04.370 [1959 c 197 § 21. Prior: 1945 c 249 § 2(h), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(h).]
- 82.04.380 Source—RCW 82.04.380 [1959 c 197 § 22. Prior: 1945 c 249 § 2(i), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(i).]
- 82.04.390 Source—RCW 82.04.390 [1959 1st ex.s. c 5 § 8; 1959 c 197 § 23; 1945 c 249 § 2(j), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(j).]

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note.

- 82.04.400 Source—RCW 82.04.400 [1959 c 197 § 24. Prior: 1945 c 249 § 2(k), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(k).]  
 82.04.410 Source—RCW 82.04.410 [1959 c 197 § 25. Prior: 1945 c 249 § 2(l), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(l).]  
 82.04.420 Source—RCW 82.04.420 [1959 c 197 § 26. Prior: 1945 c 249 § 2(m), last am'ds 1935 c 180 § 11; Rem. Supp. 1945 § 8370-11(m).]  
 82.04.425 Source—RCW 82.04.425 [1955 c 95 § 1.]  
 82.04.430 Source—RCW 82.04.430 [1945 c 249 § 3; 1935 c 180 § 12; Rem. Supp. 1945 § 8370-12.]  
 82.04.440 Source—RCW 82.04.440 [1959 c 211 § 3; 1951 1st ex.s. c 9 § 1, last am'ds 1935 c 180 § 6; Rem. Supp. 1949 § 8370-6.]  
 82.04.450 Source—RCW 82.04.450 [1949 c 228 § 3; 1941 c 178 § 4; 1935 c 180 § 7; Rem. Supp. 1949 § 8370-7.]  
 82.04.460 Source—RCW 82.04.460 [1941 c 178 § 5; 1939 c 225 § 4; Rem. Supp. 1941 § 8370-8a.]  
 82.04.470 Source—RCW 82.04.470 [1935 c 180 § 9; RRS § 8370-9.]  
 82.04.480 Source—RCW 82.04.480 [1935 c 180 § 10; RRS § 8370-10.]  
 82.04.490 Source—RCW 82.04.490 [1959 c 197 § 1; 1935 c 180 § 13; RRS § 8370-13.]  
 82.04.500 Source—RCW 82.04.500 [1935 c 180 § 14; RRS § 8370-14.]  
 82.04.510 Source—RCW 82.04.510 [1959 c 197 § 28; 1935 c 180 § 15; RRS § 8370-15.]  
 82.04.900 Source—1951 1st ex.s. c 9 § 15.  
 Presently uncodified.

## Chapter 82.08 Retail Sales Tax

- 82.08.010 Source—RCW 82.08.010 [(i) 1945 c 249 § 4; 1943 c 156 § 6; 1941 c 78 § 8; 1939 c 225 § 7; 1935 c 180 § 17; Rem. Supp. 1945 § 8370-17. (ii) 1935 c 180 § 20; RRS § 8370-20.]  
 In line 1 of subdivision (4) "the preceding chapter" changed to "chapter 82.04".  
 82.08.020 Source—RCW 82.08.020 [1959 1st ex.s. c 3 § 5, last am'ds 1935 c 180 § 16; Rem. Supp. 1949 § 8370-16.]  
 82.08.030 Source—RCW 82.08.030 [1959 1st ex.s. c 3 § 6, last am'ds 1935 c 180 § 19; Rem. Supp. 1949 § 8370-19.]  
 82.08.040 Source—RCW 82.08.040 [1939 c 225 § 8; 1935 c 180 § 18; RRS § 8370-18.]  
 82.08.050 Source—RCW 82.08.050 [1951 c 44 § 1, last am'ds 1935 c 180 § 21; Rem. Supp. 1949 § 8370-21.]  
 82.08.060 Source—RCW 82.08.060 [1951 c 44 § 2; 1941 c 76 § 4; 1935 c 180 § 22; Rem. Supp. 1941 § 8370-22.]  
 82.08.070 Source—RCW 82.08.070 [1959 c 197 § 2, last am'ds 1935 c 180 § 23; Rem. Supp. 1941 § 8370-23.]  
 82.08.080 Source—RCW 82.08.080 [1937 c 227 § 8; 1935 c 180 § 24; RRS § 8370-24.]  
 82.08.090 Source—RCW 82.08.090 [1959 1st ex.s. c 3 § 8; 1959 c 197 § 4. Prior: 1941 c 178 § 8, last am'ds 1935 c 180 § 25, part; Rem. Supp. 1941 § 8370-25, part.]  
 82.08.100 Source—RCW 82.08.100 [1959 1st ex.s. c 3 § 9; 1959 c 197 § 5. Prior: 1941 c 178 § 9, part, last am'ds 1935 c 180 § 25, part; Rem. Supp. 1941 § 8370-25, part.]  
 82.08.110 Source—RCW 82.08.110 [1935 c 180 § 26; RRS § 8370-26.]  
 82.08.120 Source—RCW 82.08.120 [1939 c 225 § 13; 1935 c 180 § 27; RRS § 8370-27.]  
 82.08.140 Source—RCW 82.08.140 [1935 c 180 § 30; RRS § 8370-30.]  
 82.08.150 Source—RCW 82.08.150 [1959 1st ex.s. c 5 § 9, last am'ds 1951 2nd ex.s. c 28 § 5.]  
 82.08.160 Source—RCW 82.08.160 [1955 c 396 § 2.]  
 82.08.170 Source—RCW 82.08.170 [1955 c 396 § 3.]

## Chapter 82.12 Use Tax

- 82.12.010 Source—RCW 82.12.010 [1955 c 389 § 24, last am'ds 1935 c 180 § 35; Rem. Supp. 1949 § 8370-35.]

- 82.12.020 Source—RCW 82.12.020 [1959 1st ex.s. c 3 § 10, last am'ds 1935 c 180 § 31; Rem. Supp. 1949 § 8370-31.] Explanatory note.
- 82.12.030 Source—RCW 82.12.030 [1959 1st ex.s. c 3 § 11, last am'ds 1935 c 180 § 32; Rem. Supp. 1949 § 8370-32.]  
In the proviso of subdivision (6) the word "and" appears in the 1955 and 1959 amendments to this section, following "obtained" and preceding "shall". It was added apparently by clerical error as it was not underlined in the 1955 bill, and does not make grammatical sense. It is here deleted.
- 82.12.040 Source—RCW 82.12.040 [1955 c 389 § 27, last am'ds 1935 c 180 § 33; Rem. Supp. 1945 § 8370-33.]
- 82.12.045 Source—RCW 82.12.045 [1951 c 37 § 1.]  
The 1941 Code Committee changed "compensating tax" to "use tax" throughout the chapter with a reviser's note following the chapter digest as follows:  
"Reviser's note: The word 'compensating tax' in describing the tax imposed by this chapter has been changed to 'use', which more accurately describes it."  
Subsequent legislative amendments have enacted the term "use tax" and it is here retained throughout.
- 82.12.050 Source—RCW 82.12.050 [1959 c 197 § 6, last am'ds 1935 c 180 § 34; RRS § 8370-34.]
- 82.12.060 Source—RCW 82.12.060 [1959 1st ex.s. c 3 § 13; 1959 c 197 § 8. Prior: 1941 c 178 § 11, part; Rem. Supp. 1941 § 8370-34a, part.]
- 82.12.070 Source—RCW 82.12.070 [1959 1st ex.s. c 3 § 14; 1959 c 197 § 9. Prior: 1941 c 178 § 11, part; Rem. Supp. 141 § 8370-34a, part.]
- 82.12.080 Source—RCW 82.12.080 [1949 c 228 § 9(e); 1945 c 249 § 8; 1943 c 156 § 10; 1939 c 225 § 18; 1937 c 191 § 4; 1935 c 180 § 35; Rem. Supp. 1949 § 8370-35(e).]

## Chapter 82.16 Public Utility Tax

- 82.16.010 Source—RCW 82.16.010 [1959 1st ex.s. c 3 § 15, last am'ds 1935 c 180 § 37; Rem. Supp. 1949 § 8370-37.]
- 82.16.020 Source—RCW 82.16.020 [1959 1st ex.s. c 3 § 16, last am'ds 1935 c 180 § 36; RRS § 8370-36.]
- 82.16.025 Source—RCW 82.16.025 [1951 2nd ex.s. c 28 § 2.]
- 82.16.026 Source—RCW 82.16.026 [1957 c 279 § 3; 1955 c 389 § 29; 1953 c 91 § 2.]
- 82.16.030 Source—RCW 82.16.030 [1935 c 180 § 38; RRS § 8370-38.]
- 82.16.040 Source—RCW 82.16.040 [1959 1st ex.s. c 3 § 17; 1959 c 197 § 28; 1935 c 180 § 39; RRS § 8370-39.]
- 82.16.050 Source—RCW 82.16.050 [1959 1st ex.s. c 3 § 18, last am'ds 1935 c 180 § 40; Rem. Supp. 1949 § 8370-40.]
- 82.16.060 Source—RCW 82.16.060 [1935 c 180 § 41; RRS § 8370-41.]
- 82.16.070 Source—RCW 82.16.070 [1959 c 197 § 10; 1935 c 180 § 42; RRS § 8370-42.]
- 82.16.080 Source—RCW 82.16.080 [1935 c 180 § 43; RRS § 8370-43.]

## Chapter 82.20 Tax on Conveyances

- 82.20.005 Source—RCW 82.20.070, part [1935 c 180 § 54; RRS § 8370-54.] Presently codified as part of RCW 82.20.070.
- 82.20.010 Source—RCW 82.20.010 [1949 c 228 § 12; 1945 c 126 § 1; 1935 c 180 § 53; Rem. Supp. 1949 § 8370-53.]
- 82.20.020 Source—RCW 82.20.020 [1935 c 180 § 55; RRS § 8370-55.]
- 82.20.030 Source—RCW 82.20.030 [1935 c 180 § 56; RRS § 8370-56.]
- 82.20.040 Source—RCW 82.20.040 [1935 c 180 § 57; RRS § 8370-57.]
- 82.20.050 Source—RCW 82.20.050 [1935 c 180 § 58; RRS § 8370-58.]
- 82.20.060 Source—RCW 82.20.060 [1935 c 180 § 59; RRS § 8370-59.]
- 82.20.070 Source—RCW 82.20.070 [1935 c 180 § 60; RRS § 8370-60.] Former part of section (1935 c 180 § 54) now codified as RCW 82.20.005.

Explanatory  
note.

## Chapter 82.24 Tax on Cigarettes

- 82.24.010 Source—RCW 82.24.010 [1959 c 270 § 9; 1949 c 222 § 14; 1935 c 180 § 83; Rem. Supp. 1949 § 8370-83.]
- 82.24.020 Source—RCW 82.24.020 [1959 c 270 § 2. Prior: 1949 c 228 § 13, part, last am'ds 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82, part.]
- 82.24.030 Source—RCW 82.24.030 [1959 c 270 § 3. Prior: 1949 c 228 § 13(a), last am'ds 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82(a), (h).]
- 82.24.040 Source—RCW 82.24.040 [1959 c 270 § 4. Prior: 1949 c 228 § 13(b), last am'ds 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82(b).]
- 82.24.050 Source—RCW 82.24.050 [1959 c 270 § 5. Prior: 1949 c 228 § 13(c), last am'ds 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82(c).]
- 82.24.060 Source—RCW 82.24.060 [1959 c 270 § 6. Prior: 1949 c 228 § 13(d), (e), last am'ds 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82(d), (e).]
- 82.24.070 Source—RCW 82.24.070 [1959 c 270 § 7. Prior: 1953 c 240 § 2, last am'ds 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82(f).]
- 82.24.080 Source—RCW 82.24.080 [1959 c 270 § 8. Prior: 1949 c 228 § 13(g), last am'ds 1935 c 180 § 82, part; Rem. Supp. 1949 § 8370-82(g).]
- 82.24.090 Source—RCW 82.24.090 [1941 c 178 § 14; 1939 c 225 § 24; 1935 c 180 § 84; Rem. Supp. 1941 § 8370-84.]
- 82.24.100 Source—RCW 82.24.100 [1935 c 180 § 85; RRS § 8370-85.]
- 82.24.110 Source—RCW 82.24.110 [1941 c 178 § 15; 1935 c 180 § 86; Rem. Supp. 1941 § 8370-86.]
- 82.24.120 Source—RCW 82.24.120 [1949 c 228 § 15; 1939 c 225 § 25; 1935 c 180 § 87; Rem. Supp. 1949 § 8370-87.]
- 82.24.130 Source—RCW 82.24.130 [1941 c 178 § 16; 1935 c 180 § 88; Rem. Supp. 1941 § 8370-88.]
- 82.24.140 Source—[1939 c 225 § 26; 1935 c 180 § 89; RRS § 8370-89.]  
This section constitutes a restoration of the session law section which was divided and rewritten as RCW 82.24.140, 82-24.150, 82.24.160, 82.24.170 and 82.24.200 by the 1941 Code Committee.  
“title” changed to “chapter” in first paragraph.  
“act” changed to “chapter” in second paragraph of subdivision (6).
- 82.24.180 Source—RCW 82.24.180 [1935 c 180 § 90; RRS § 8370-90.]
- 82.24.190 Source—RCW 82.24.190 [1949 c 228 § 16; 1935 c 180 § 91; Rem. Supp. 1949 § 8370-91.]
- 82.24.210 Source—RCW 82.24.210 [1949 c 228 § 17; 1941 c 178 § 17; 1935 c 180 § 92; Rem. Supp. 1949 § 8370-92.]
- 82.24.220 Source—RCW 82.24.220 [1941 c 178 § 18; 1935 c 180 § 93; Rem. Supp. 1941 § 8370-93.]
- 82.24.230 Source—RCW 82.24.230 [1935 c 180 § 95; RRS § 8370-95.]  
Presently codified as RCW 82.24.230.
- 82.24.900 Source—[1935 c 180 § 94; RRS § 8370-94.]  
Presently uncodedified.  
“title” to “chapter”.

## Chapter 82.26 Tax on Tobacco Products

- 82.26.010 Source—RCW 82.26.010 [1959 1st ex.s. c 5 § 11.]
- 82.26.020 Source—RCW 82.26.020 [1959 1st ex.s. c 5 § 12.]
- 82.26.030 Source—RCW 82.26.030 [1959 1st ex.s. c 5 § 13.]
- 82.26.040 Source—RCW 82.26.040 [1959 1st ex.s. c 5 § 14.]
- 82.26.050 Source—RCW 82.26.050 [1959 1st ex.s. c 5 § 15.]
- 82.26.060 Source—RCW 82.26.060 [1959 1st ex.s. c 5 § 16.]
- 82.26.070 Source—RCW 82.26.070 [1959 1st ex.s. c 5 § 17.]
- 82.26.080 Source—RCW 82.26.080 [1959 1st ex.s. c 5 § 18.]
- 82.26.090 Source—RCW 82.26.090 [1959 1st ex.s. c 5 § 19.]
- 82.26.100 Source—RCW 82.26.100 [1959 1st ex.s. c 5 § 20.]
- 82.26.110 Source—RCW 82.26.110 [1959 1st ex.s. c 5 § 21.]



## Chapter 82.28 Tax on Certain Mechanical Devices

Explanatory  
note.

- 82.28.010 Source—RCW 82.28.010 [1955 c 389 § 31. Prior: 1941 c 118 § 1 (§ 97); Rem. Supp. 1941 § 8370-97.]
- 82.28.020 Source—RCW 82.28.020 [1955 c 389 § 32. Prior: 1949 c 228 § 18; 1947 c 248 § 1; 1941 c 118 § 1 (§ 96); Rem. Supp. 1949 § 8370-96.]
- 82.28.030 Source—RCW 82.28.030 [1955 c 389 § 33. Prior: 1941 c 118 § 1 (§ 98); Rem. Supp. 1941 § 8370-98.]
- 82.28.040 Source—RCW 82.28.040 [1959 c 197 § 11; 1955 c 389 § 34. Prior: 1949 c 228 § 19; 1941 c 118 § 1 (§ 99); Rem. Supp. 1949 § 8370-99.]
- 82.28.050 Source—RCW 82.28.050 [1955 c 389 § 35. Prior: 1941 c 118 § 1 (§ 100); Rem. Supp. 1941 § 8370-100.]
- 82.28.060 Source—RCW 82.28.060 [1955 c 389 § 36. Prior: 1941 c 118 § 1 (§ 101); Rem. Supp. 1941 § 8370-101.]

## Chapter 82.32 General Administrative Provisions

- 82.32.010 Source—RCW 82.32.010 [1935 c 180 § 185; RRS § 8370-185.]  
“all preceding chapters” changed to “chapters 82.04 through 82.28.”  
The source for all except two of the preceding chapters of this title is 1935 c 180. The mechanical devices tax (chapter 82.28) was expressly added to 1935 c 180 in 1941 and the last section of that act incorporated the administrative provisions of chapter 82.32. The tobacco products tax (chapter 82.26) was expressly added to 1935 c 180 by 1959 ex.s. c 5 § 11.
- 82.32.020 Source—RCW 82.32.020 [1935 c 180 § 186; RRS § 8370-186.]  
“the preceding chapters” changed to “chapters 82.01 through 82.28”.  
“gross income” and “taxpayer” added as these terms are now defined in preceding chapters.
- 82.32.030 Source—RCW 82.32.030 [1941 c 178 § 19, part; 1937 c 227 § 16, part; 1935 c 180 § 187, part; Rem. Supp. 1941 § 8370-187, part.]
- 82.32.040 Source—RCW 82.32.040 [1941 c 178 § 19, part; 1937 c 227 § 16, part; 1935 c 180 § 187, part; Rem. Supp. 1941 § 8370-187, part.]
- 82.32.050 Source—RCW 82.32.050 [1951 1st ex.s. c 9 § 5, last am'ds 1935 c 180 § 188; Rem. Supp. 1949 § 8370-188.]
- 82.32.060 Source—RCW 82.32.060 [1951 1st ex.s. c 9 § 6, last am'ds 1935 c 180 § 189; Rem. Supp. 1949 § 8370-189.]
- 82.32.070 Source—RCW 82.32.070 [1951 1st ex.s. c 9 § 7; 1935 c 180 § 190; RRS § 8370-190.]  
“the preceding chapters” changed to “chapters 82.04 through 82.28”, see note for 82.32.010.
- 82.32.080 Source—RCW 82.32.080 [1951 1st ex.s. c 9 § 8, last am'ds 1935 c 180 § 191; Rem. Supp. 1949 § 8370-191.]
- 82.32.090 Source—RCW 82.32.090 [1959 c 197 § 12, last am'ds 1935 c 180 § 192; Rem. Supp. 1949 § 8370-192.]
- 82.32.100 Source—RCW 82.32.100 [1951 1st ex.s. c 9 § 10, last am'ds 1935 c 180 § 193; Rem. Supp. 1949 § 8370-193.]
- 82.32.110 Source—RCW 82.32.110 [1935 c 180 § 194; RRS § 8370-194.]
- 82.32.120 Source—RCW 82.32.120 [1935 c 180 § 195; RRS § 8370-195.]
- 82.32.130 Source—RCW 82.32.130 [1935 c 180 § 196; RRS § 8370-196.]
- 82.32.140 Source—RCW 82.32.140 [1957 c 88 § 1; 1935 c 180 § 197; RRS § 8370-197.]
- 82.32.150 Source—RCW 82.32.150 [1935 c 180 § 198; RRS § 8370-198.]
- 82.32.160 Source—RCW 82.32.160 [1939 c 225 § 29, part; 1935 c 180 § 199, part; RRS § 8370-199, part.]
- 82.32.170 Source—RCW 82.32.170 [1951 1st ex.s. c 9 § 11; 1939 c 225 § 29, part; 1935 c 180 § 199, part; RRS § 8370-199, part.]
- 82.32.180 Source—RCW 82.32.180 [1951 1st ex.s. c 9 § 12; 1939 c 225 § 29, part; 1935 c 180 § 199, part; RRS § 8370-199, part.]
- 82.32.190 Source—RCW 82.32.190 [1937 c 227 § 19; 1935 c 180 § 200; RRS § 8370-200.]
- 82.32.200 Source—RCW 82.32.200 [1935 c 180 § 201; RRS § 8370-201.]

Explanatory  
note.

- 82.32.210 Source—RCW 82.32.210 [1955 c 389 § 38. Prior: 1951 1st ex.s. c 9 § 13, last am'ds 1935 c 180 § 202, part; Rem. Supp. 1949 § 8370-202, part.]
- 82.32.220 Source—RCW 82.32.220 [1955 c 389 § 39. Prior: 1951 1st ex.s. c 9 § 14, last am'ds 1935 c 180 § 202, part; Rem. Supp. 1949 § 8370-202, part.]
- 82.32.230 Source—RCW 82.32.230 [1949 c 228 § 25, part; 1937 c 227 § 20, part; 1935 c 180 § 202, part; Rem. Supp. 1949 § 8370-202, part.]
- 82.32.240 Source—RCW 82.32.240 [1949 c 228 § 26; 1935 c 180 § 203; Rem. Supp. 1949 § 8370-203.]
- 82.32.250 Source—RCW 82.32.250 [1949 c 228 § 27; Rem. Supp. 1949 § 8370-204a.]  
Repealed by 1955 c 236 § 7.
- 82.32.260 Source—RCW 82.32.260 [1935 c 180 § 204; RRS § 8370-204.]
- 82.32.270 Source—RCW 82.32.270 [1935 c 180 § 205; RRS § 8370-205.]
- 82.32.280 Source—RCW 82.32.280 [1935 c 180 § 206; RRS § 8370-206.]
- 82.32.290 Source—RCW 82.32.290 [1935 c 180 § 207; RRS § 8370-207.]
- 82.32.300 Source—RCW 82.32.300 [1935 c 180 § 208, part; RRS § 8370-208, part.]  
“the preceding chapters” changed to “chapters 82.04 through 82.28”.
- 82.32.310 Source—RCW 82.32.310 [1935 c 180 § 208, part; RRS § 8370-208, part.]
- 82.32.320 Source—RCW 82.32.320 [1935 c 180 § 209; RRS § 8370-209.]
- 82.32.330 Source—RCW 82.32.330 [1943 c 156 § 12; 1935 c 180 § 210; Rem. Supp. 1943 § 8370-210.]
- 82.32.340 Source—RCW 82.32.340 [1955 c 389 § 40, last am'ds 1935 c 180 § 210(a); RRS § 8370-210a.]
- 82.32.350 Source—RCW 82.32.350 [1945 c 251 § 1; Rem. Supp. 1945 § 8370-225.]
- 82.32.360 Source—RCW 82.32.360 [1945 c 251 § 2; Rem. Supp. 1945 § 8370-226.]
- 82.32.370 Source—RCW 82.32.370 [(i) 1935 c 180 § 29; RRS § 8370-29. (ii) 1949 c 228 § 28; 1939 c 225 § 32; 1937 c 227 § 24; Rem. Supp. 1949 § 8370-219.]  
Herein codified as RCW 82.02.020.
- 82.32.380 Source—RCW 82.32.380 [1945 c 249 § 10, last am'ds 1935 c 180 § 211; Rem. Supp. 1945 § 8370-211.]  
“or such other fund as may be provided by law” added at end of last line. This section which also applies to Title 83 is codified also as 83.44.100.
- Chapter 82.36 Motor Vehicle Fuel Tax**
- 82.36.010 Source—RCW 82.36.010 [1939 c 177 § 1; 1933 c 58 § 1; RRS § 8327-1.]
- 82.36.020 Source—RCW 82.36.020 [1957 c 247 § 1, last am'ds 1933 c 58 § 5; Rem. Supp. 1949 § 8327-5.]
- 82.36.030 Source—RCW 82.36.030 [1957 c 247 § 2; 1943 c 84 § 1; 1933 c 58 § 7; 1921 c 173 § 4; Rem. Supp. 1943 § 8327-7.]
- 82.36.040 Source—RCW 82.36.040 [1957 c 247 § 3; 1955 c 207 § 3. Prior: 1953 c 151 § 1; 1943 c 84 § 2, part; 1933 c 58 § 8, part; Rem. Supp. 1943 § 8327-8, part.]
- 82.36.050 Source—RCW 82.36.050 [1957 c 247 § 4; 1947 c 135 § 1; Rem. Supp. 1947 § 8327-8a.]
- 82.36.060 Source—RCW 82.36.060 [1933 c 58 § 2; RRS § 8327-2.]
- 82.36.070 Source—RCW 82.36.070 [1957 c 247 § 5; 1955 c 207 § 4. Prior: 1933 c 58 § 3, part; RRS § 8327-3, part.]
- 82.36.080 Source—RCW 82.36.080 [1955 c 207 § 5. Prior: (i) 1933 c 58 § 3, part; RRS § 8327-3, part. (ii) 1943 c 84 § 2, part; 1933 c 58 § 8, part; Rem. Supp. 1943 § 8327-8, part.]
- 82.36.090 Source—RCW 82.36.090 [1933 c 58 § 4; RRS § 8327-4.]
- 82.36.100 Source—RCW 82.36.100 [1957 c 247 § 6; 1951 c 267 § 1; 1939 c 177 § 5; RRS § 8327-5a.]

- 82.36.110 Source—RCW 82.36.110 [1933 c 58 § 9, part; RRS § 8327-9, part.] Explanatory note.
- 82.36.120 Source—RCW 82.36.120 [1933 c 58 § 9, part; RRS § 8327-9, part.]
- 82.36.130 Source—RCW 82.36.130 [1933 c 58 § 9, part; RRS § 8327-9, part.]
- 82.36.140 Source—RCW 82.36.140 [1933 c 58 § 9, part; RRS § 8327-9, part.]
- 82.36.150 Source—RCW 82.36.150 [1933 c 58 § 10; RRS § 8327-10.]
- 82.36.160 Source—RCW 82.36.160 [1957 c 247 § 7; 1933 c 58 § 11; 1921 c 173 § 6; RRS § 8327-11.]
- 82.36.170 Source—RCW 82.36.170 [1933 c 58 § 12; RRS § 8327-12.]
- 82.36.180 Source—RCW 82.36.180 [1939 c 177 § 3; 1933 c 58 § 13; RRS § 8327-13.]
- 82.36.190 Source—RCW 82.36.190 [1933 c 58 § 14; RRS § 8327-14.]
- 82.36.200 Source—RCW 82.36.200 [1957 c 218 § 1, last am'ds 1933 c 58 § 15; Rem. Supp. 1943 § 8327-15.]
- 82.36.210 Source—RCW 28.36.210 [1933 c 58 § 16; RRS § 8327-16.]
- 82.36.220 Source—RCW 82.36.220 [1957 c 247 § 9. Prior: 1953 c 150 § 1, last am'ds 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]
- 82.36.230 Source—RCW 82.36.230 [1957 c 247 § 10. Prior: 1953 c 150 § 1, last am'ds 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]
- 82.36.235 Source—RCW 82.36.235 [1957 c 218 § 15.]
- 82.36.240 Source—RCW 82.36.240 [1957 c 247 § 11. Prior: 1949 c 220 § 13, part; 1943 c 84 § 4, part; 1939 c 177 § 4, part; 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]
- 82.36.250 Source—RCW 82.36.250 [1957 c 247 § 12. Prior: 1949 c 220 § 13, part; 1943 c 84 § 4, part; 1939 c 177 § 4, part; 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]
- 82.36.260 Source—RCW 82.36.260 [1957 c 247 § 13. Prior: 1949 c 220 § 13, part; 1943 c 84 § 4, part; 1939 c 177 § 4, part; 1933 c 58 § 17, part; Rem. Supp. 1949 § 8327-17, part.]
- 82.36.270 Source—RCW 82.36.270 [1957 c 218 § 3. Prior: 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
- 82.36.275 Source—RCW 82.36.275 [1959 c 298 § 1; 1957 c 292 § 1.]
- 82.36.280 Source—RCW 82.36.280 [1957 c 218 § 4. Prior: 1951 c 263 § 1; 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
- 82.36.290 Source—RCW 82.36.290 [1957 c 218 § 5. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
- 82.36.300 Source—RCW 82.36.300 [1957 c 218 § 6. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
- 82.36.305 Source—RCW 82.36.305 [1957 c 218 § 16.]
- 82.36.306 Source—RCW 82.36.306 [1957 c 218 § 17.]
- 82.36.310 Source—RCW 82.36.310 [1957 c 218 § 7. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
- 82.36.320 Source—RCW 82.36.320 [1957 c 218 § 8. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
- 82.36.330 Source—RCW 82.36.330 [1957 c 218 § 9. Prior: 1955 c 90 § 1; 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
- The disbursing procedure set forth in the first sentence was changed under 1959 c 328. The treasurer and not the auditor now draws such warrants. The sentence has been changed accordingly.

Explanatory note.	82.36.335	Source—RCW 82.36.335 [1957 c 218 § 14.]
	82.36.340	Source—RCW 82.36.340 [1957 c 218 § 10. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
	82.36.350	Source—RCW 82.36.350 [1957 c 218 § 11. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
	82.36.360	Source—RCW 82.36.360 [1957 c 218 § 12. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
	82.36.370	Source—RCW 82.36.370 [1957 c 218 § 13. Prior: 1945 c 38 § 1, part; 1943 c 84 § 5, part; 1937 c 219 § 2, part; 1935 c 109 § 2, part; 1933 c 58 § 18, part; 1923 c 81 § 4, part; Rem. Supp. 1945 § 8327-18, part.]
	82.36.380	Source—RCW 82.36.380 [1949 c 234 § 2, part; 1933 c 58 § 19, part; Rem. Supp. 1949 § 8327-19, part.]
	82.36.390	Source—RCW 82.36.390 [1949 c 234 § 2, part; 1933 c 58 § 19, part; Rem. Supp. 1949 § 8327-19, part.]
	82.36.400	Source—RCW 82.36.400 [1949 c 234 § 2, part; 1933 c 58 § 19, part; Rem. Supp. 1949 § 8327-19, part.]
	82.36.410	Source—RCW 82.36.410 [1933 c 58 § 20; RRS § 8327-20.]
	82.36.420	Source—RCW 82.36.420 [1933 c 58 § 21; RRS § 8327-21.]
	82.36.430	Source—RCW 82.36.430 [1933 c 58 § 22; RRS § 8327-22.]
	82.36.440	Source—RCW 82.36.440 [1933 c 58 § 23; RRS § 8327-23.]

## Chapter 82.40 Use Fuel Tax

82.40.010	Source—RCW 82.40.010 [1955 c 287 § 1; 1941 c 127 § 2; Rem. Supp. 1941 § 8327-29.]
82.40.020	Source—RCW 82.40.020 [1949 c 220 § 12; 1941 c 127 § 3; Rem. Supp. 1949 § 8327-30.]
82.40.030	Source—RCW 82.40.030 [1955 c 287 § 2, last am'ds 1941 c 127 § 7; Rem. Supp. 1943 § 8327-34.]
82.40.040	Source—RCW 82.40.040 [1955 c 287 § 4, last am'ds 1941 c 127 § 6; Rem. Supp. 1943 § 8327-33.]
82.40.045	Source—RCW 82.40.045 [1955 c 287 § 11.]
82.40.046	Source—RCW 82.40.046 [1955 c 287 § 13.]
82.40.047	Source—RCW 82.40.047 [1959 c 298 § 2; 1957 c 292 § 2.]
82.40.050	Source—RCW 82.40.050 [1941 c 127 § 4; Rem. Supp. 1941 § 8327-31.]
82.40.060	Source—RCW 82.40.060 [1941 c 127 § 5; Rem. Supp. 1941 § 8327-32.]
82.40.070	Source—RCW 82.40.070 [1941 c 127 § 8; Rem. Supp. 1941 § 8327-35.]
82.40.080	Source—RCW 82.40.080 [1941 c 127 § 9; Rem. Supp. 1941 § 8327-36.]
82.40.090	Source—RCW 82.40.090 [1941 c 127 § 10; Rem. Supp. 1941 § 8327-37.]
82.40.100	Source—RCW 82.40.100 [1941 c 127 § 11; Rem. Supp. 1941 § 8327-38.]
82.40.110	Source—RCW 82.40.110 [1941 c 127 § 12; Rem. Supp. 1941 § 8327-39.]
82.40.115	Source—RCW 82.40.115 [1955 c 287 § 12.]
82.40.120	Source—RCW 82.40.120 [1941 c 127 § 13; Rem. Supp. 1941 § 8327-40.]
82.40.130	Source—RCW 82.40.130 [1955 c 287 § 5; 1941 c 127 § 13a; Rem. Supp. 1941 § 8327-41.]
82.40.140	Source—RCW 82.40.140 [1955 c 287 § 6; 1941 c 127 § 14; Rem. Supp. 1941 § 8327-42.]
82.40.150	Source—RCW 82.40.150 [1941 c 127 § 15; Rem. Supp. 1941 § 8327-43.]

- 82.40.160 Source—RCW 82.40.160 [1941 c 127 § 16; Rem. Supp. 1941 § 8327-44.] Explanatory note.
- 82.40.170 Source—RCW 82.40.170 [1955 c 287 § 7; 1941 c 127 § 17; Rem. Supp. 1941 § 8327-45.]
- 82.40.180 Source—RCW 82.40.180 [1955 c 287 § 8; 1941 c 127 § 18; Rem. Supp. 1941 § 8327-46.]
- 82.40.190 Source—RCW 82.40.190 [1941 c 127 § 18a; Rem. Supp. 1941 § 8327-47.]
- 82.40.200 Source—RCW 82.40.200 [1941 c 127 § 19; Rem. Supp. 1941 § 8327-48.]
- 82.40.210 Source—RCW 82.40.210 [1941 c 127 § 20; Rem. Supp. 1941 § 8327-49.]
- 82.40.220 Source—RCW 82.40.220 [1941 c 127 § 21; Rem. Supp. 1941 § 8327-50.]
- 82.40.230 Source—RCW 82.40.230 [1941 c 127 § 22; Rem. Supp. 1941 § 8327-51.]
- 82.40.240 Source—RCW 82.40.240 [1941 c 127 § 23; Rem. Supp. 1941 § 8327-52.]
- 82.40.250 Source—RCW 82.40.250 [1955 c 287 § 9; 1941 c 127 § 24; Rem. Supp. 1941 § 8327-53.]
- 82.40.260 Source—RCW 82.40.260 [1955 c 287 § 3; 1941 c 127 § 25; Rem. Supp. 1941 § 8327-54.]
- 82.40.270 Source—RCW 82.40.270 [1955 c 287 § 10; 1941 c 127 § 26; Rem. Supp. 1941 § 8327-55.]
- 82.40.280 Source—RCW 82.40.280 [1941 c 127 § 27; Rem. Supp. 1941 § 8327-56.]
- 82.40.290 Source—RCW 82.40.290 [1941 c 127 § 28; Rem. Supp. 1941 § 8327-57.]
- 82.40.900 Source—[1941 c 127 § 1; Rem. Supp. 1941 § 8327-27.]  
Presently uncodified.

## Chapter 82.44 Motor Vehicle Excise

- 82.44.010 Source—RCW 82.44.010 [1957 c 269 § 18, last am'ds 1943 c 144 § 1; Rem. Supp. 1945 § 6312-115.]
- 82.44.020 Source—RCW 82.44.020 [1959 1st ex.s. c 3 § 19; 1957 c 261 § 10; 1943 c 144 § 2; Rem. Supp. 1943 § 6312-116.]
- 82.44.030 Source—RCW 82.44.030 [1943 c 144 § 3; Rem. Supp. 1943 § 6312-117.]
- 82.44.040 Source—RCW 82.44.040 [1955 c 189 § 1, last am'ds 1943 c 144 § 4; Rem. Supp. 1943 § 6312-118.]
- 82.44.050 Source—RCW 82.44.050 [1943 c 144 § 5; Rem. Supp. 1943 § 6312-119.]
- 82.44.060 Source—RCW 82.44.060 [1957 c 269 § 15, last am'ds 1943 c 144 § 6; Rem. Supp. 1943 § 6312-120.]
- 82.44.070 Source—RCW 82.44.070 [1949 c 196 § 17, last am'ds 1945 c 152 § 2; Rem. Supp. 1949 § 6312-120a.]
- 82.44.080 Source—RCW 82.44.080 [1943 c 144 § 7; Rem. Supp. 1943 § 6312-121.]
- 82.44.090 Source—RCW 82.44.090 [1943 c 144 § 8; Rem. Supp. 1943 § 6312-122.]
- 82.44.100 Source—RCW 82.44.100 [1943 c 144 § 9; Rem. Supp. 1943 § 6312-123.]
- 82.44.110 Source—RCW 82.44.110 [1957 c 128 § 1, last am'ds 1943 c 144 § 10; Rem. Supp. 1943 § 6312-124.]
- 82.44.120 Source—RCW 82.44.120 [1949 c 196 § 18, last am'ds 1943 c 144 § 11; Rem. Supp. 1949 § 6312-125.]
- 82.44.130 Source—RCW 82.44.130 [1945 c 152 § 4; 1943 c 144 § 12; Rem. Supp. 1945 § 6312-126.]
- 82.44.140 Source—RCW 82.44.140 [1943 c 144 § 13; Rem. Supp. 1943 § 6312-127.]
- 82.44.150 Source—RCW 82.44.150 [1957 c 175 § 12, last am'ds 1943 c 144 § 14; Rem. Supp. 1945 § 6312-128.]

Explanatory note.	82.44.160	Source—RCW 82.44.160 [1945 c 54 § 1; Rem. Supp. 1945 § 6312-128a.]
	82.44.900	Source—[1943 c 144 § 17; Rem. Supp. 1943 § 6312-131.] Presently uncodified. “act” to “chapter” in several places.

## Chapter 82.48 Aircraft Excise

82.48.010	Source—RCW 82.48.010 [1949 c 49 § 1; Rem. Supp. 1949 § 11219-33.]
82.48.020	Source—RCW 82.48.020 [1949 c 49 § 2; Rem. Supp. 1949 § 11219-34.]
82.48.030	Source—RCW 82.48.030 [1949 c 49 § 3; Rem. Supp. 1949 § 11219-35.]
82.48.040	Source—RCW 82.48.040 [1949 c 49 § 4; Rem. Supp. 1949 § 11219-36.]
82.48.050	Source—RCW 82.48.050 [1949 c 49 § 5; Rem. Supp. 1949 § 11219-37.]
82.48.060	Source—RCW 82.48.060 [1949 c 49 § 6; Rem. Supp. 1949 § 11219-38.]
82.48.070	Source—RCW 82.48.070 [1949 c 49 § 7; Rem. Supp. 1949 § 11219-39.]
82.48.080	Source—RCW 82.48.080 [1949 c 49 § 8; Rem. Supp. 1949 § 11219-40.]
82.48.090	Source—RCW 82.48.090 [1949 c 49 § 9; Rem. Supp. 1949 § 11219-41.]
82.48.100	Source—RCW 82.48.100 [1955 c 150 § 12; 1949 c 49 § 10; Rem. Supp. 1949 § 11219-42.]
82.48.110	Source—RCW 82.48.110 [1949 c 49 § 13; Rem. Supp. 1949 § 11219-43.]

## Chapter 82.50 House Trailer Excise

82.50.010	Source—RCW 82.50.010 [1957 c 269 § 1; 1955 c 139 § 1.]
82.50.020	Source—RCW 82.50.020 [1957 c 269 § 2; 1955 c 139 § 2.]
82.50.030	Source—RCW 82.50.030 [1957 c 269 § 3; 1955 c 139 § 3.]
82.50.040	Source—RCW 82.50.040 [1955 c 139 § 4.]
82.50.050	Source—RCW 82.50.050 [1955 c 139 § 5.]
82.50.060	Source—RCW 82.50.060 [1955 c 139 § 6.]
82.50.070	Source—RCW 82.50.070 [1957 c 269 § 4; 1955 c 139 § 7.]
82.50.080	Source—RCW 82.50.080 [1955 c 139 § 8.] Repealed by 1957 c 269 § 19.
82.50.090	Source—82.50.090 [1957 c 269 § 11; 1955 c 139 § 9.]
82.50.100	Source—RCW 82.50.100 [1955 c 139 § 10.] Repealed by 1957 c 269 § 19.
82.50.101	Source—RCW 82.50.101 [1957 c 269 § 12.]
82.50.105	Source—RCW 82.50.105 [1957 c 269 § 13.]
82.50.110	Source—RCW 82.50.110 [1957 c 269 § 6; 1955 c 139 § 11.] “after the effective date of this act” changed to “July 1, 1957”, the effective date of 1957 c 269.
82.50.120	Source—RCW 82.50.120 [1955 c 139 § 12.]
82.50.130	Source—RCW 82.50.130 [1957 c 269 § 7; 1955 c 139 § 13.]
82.50.140	Source—RCW 82.50.140 [1955 c 139 § 14.]
82.50.160	Source—RCW 82.50.160 [1955 c 139 § 16.]
82.50.170	Source—RCW 82.50.170 [1955 c 139 § 17.]
82.50.180	Source—RCW 82.50.180 [1957 c 269 § 8; 1955 c 139 § 18.]
82.50.190	Source—RCW 82.50.190 [1955 c 139 § 19.]
82.50.200	Source—RCW 82.50.200 [1957 c 269 § 5.]

## Chapter 82.52 Extension of Excises to Federal Areas

82.52.010	Source—RCW 82.52.010 [1941 c 175 § 1; Rem. Supp. 1941 § 11337-10.]
82.52.020	Source—RCW 82.52.020 [1941 c 175 § 2; Rem. Supp. 1941 § 11337-11.]

## Chapter 82.98 Construction

Explanatory  
note.

- 82.98.010 This section has been added to preserve continuity with the laws which this bill reenacts.
- 82.98.020 Provides that chapter, etc., headings are not part of the law.
- 82.98.030 Severability. This severability section is section 212, chapter 180, Laws of 1935. Chapter 82.44 is specifically exempted from it because this chapter contains its own particular severability clause.
- 82.98.040 Repeals and saving.  
The laws set forth in the schedule of repeals were either repealed previously, or are substantially reenacted by this bill.  
Specifically noted below are certain acts, not previously repealed, which are proposed for repeal without enactment. The numbers in parentheses correspond to the like numbered subdivisions of the repealer schedule.
- (9) 1935 c 180 § 1 is an outline to the 1935 tax code. Repealed without reenactment as obsolete. 1935 c 180 § 2 is a preamble to the 1935 tax code. Repealed without reenactment as obsolete, 1935 c 180 §§ 74 through 77 related to tax on radio broadcasting. Repealed without reenactment as declared unconstitutional.  
1935 c 180 §§ 159 through 184 related to tax on corporate income. Repealed without reenactment as declared unconstitutional.  
1935 c 180 §§ 213 through 215 related to appropriations. Repealed without reenactment as temporary.  
1935 c 180 § 217 related to disposition of funds from prior act. Repealed without reenactment as temporary. The remainder of 1935 c 180 is repealed and reenacted in the Title 84 portion of this bill.
- (16) 1941 c 76 § 1, presently codified as a footnote to RCW 82.08.020, is repealed without reenactment as a purpose section, now obsolete.
- 82.98.050 Emergency clause.

## TITLE 83

## III. Section by Section Comment.

Throughout Title 83 the term "this act" appears in various inheritance tax acts; all are either comprehensive acts as amended or supplemental acts, and the remainder are in *pari materia*; thus to cover the general intent of the legislature and to distinguish from the gift tax provisions in this title the translation has been made in most instances to "the inheritance tax provisions of this title". Those few instances wherein a different translation is made are noted.

## Chapter 83.01 General Provisions

- 83.01.010 Source—[1935 c 180 § 3 and 1935 c 180 § 126.]  
This definition section represents a combination of the definitions appearing in section 3 of the comprehensive tax act of 1935 to provide one general definitions section for the entire title. Section 3 is also enacted in Title 82 as section 82.02.010. Since the term "supervisor" has been restored throughout Title 83 as it was originally enacted by the legislature, the definition of "supervisor" from section 126 of the tax act of 1935 has been here restored. The powers and duties of the tax commission devolved mainly from the agencies having such powers and duties in the administrative code of 1921 which in turn had devolved all of the powers and duties formerly exercised by the state tax commissioner upon the director of the department of taxation and examination except those relating to inheritance taxes and escheats; in the same

Explanatory  
note.

1921 administrative act the attorney general was granted the powers relating to inheritance taxes and escheats that were formerly invested in the tax commissioner; in 1923 c 170 the section of such administrative code giving the inheritance tax and escheats powers to the state attorney general was amended to vest them in the director of taxation and examination. In 1925 c 18 and 1927 c 280 the tax commission was created and granted all of the powers of the director of taxation and examination which had apparently been devolved upon him by the 1921 and 1923 acts. In 1935 c 127 the powers and duties of the tax commission were further enumerated; in the comprehensive tax act of 1935, chapter 180 §§ 104-127, the inheritance tax provisions were set forth using the term "tax commission" and "supervisor" apparently as not interchangeable, because the term "supervisor" was defined in section 126 of that act and is codified in this reenactment bill in 83.01.010.

There is no express legislative declaration of the devolution of the power of the supervisor referred to to the tax commission as such. Nor has there been located any statutory modification of the definition of the "supervisor". The session law language has been retained in its entirety throughout this title and the term "supervisor" is defined in 83.01. It appears as a matter of administrative practice that actually one of the appointed tax commissioners is always selected as the supervisor of the inheritance tax division.

- Chapter 83.04 Property and Persons Subject to Inheritance Tax—Lien**
- 83.04.010 Source—[1949 c 218 § 1; 1945 c 184 § 1; 1937 c 106 § 1; 1935 c 180 § 104; 1917 c 146 § 1; 1907 c 217 § 1; 1901 c 55 § 1.] Presently codified as RCW 83.04.010, 83.04.020, 83.04.060, 83.04.070, and 83.44.090. Session law section rejoined as single RCW section as originally enacted.  
"Section 2" changed to "chapter 83.08" since chapter 83.08 comprises all of section 2 in divided form, which division is here presented because of subsequent legislative ratification of parts thereof.  
"this act" changed to "the inheritance tax provisions of this title".  
"and" changed to "end" in the last paragraph of the section to correct manifest clerical error.
- 83.04.030 Source—[1901 c 55 § 3.]  
"section 2" changed to "chapter 83.08". (See notes to 83.04.010.)
- 83.04.040 Source—[1941 c 124 § 1.]  
"this act" changed to "the inheritance tax provisions of this title".  
"prior to the passage of this act" changed to "prior to March 21, 1941" since the 1941 act contained an emergency clause and the effective date and the date of passage are the same.
- 83.04.050 Source—[1929 c 205 § 5.]
- 83.04.060 } Source—[1949 c 218 § 1, part.]
- 83.04.070 } Herein recombined and codified in 83.04.010.
- 83.04.080 Source—[1931 c 134 § 2.]  
"the passage of this act" changed to "March 21, 1931", as the "passage" of an act apparently refers to the time the act receives the final sanction necessary to constitute a law whereas the effective date is the time when it begins to speak as a law.  
*State ex rel Atkinson v. Northern Pass R Company*, 53 Wash. 673; *Cordiner v. Dear*, 55 Wash. 479; *State v. Gibbons*, 118 Wash. 171; *State ex rel Hamilton v. Martin*, 173 Wash. 249; *Spokane Grain & Fuel Co. v. Lytakker*, 59 Wash. 76.



83.04.090—83.04.170 Source—[1951 c 185 §§ 1-9.]  
Herein codified as chapter 83.05.

Explanatory  
note.

#### Chapter 83.05 Transfers by Power of Appointment

Presently codified as RCW 83.04.090—83.04.170.

This chapter is derived from 1951 c 185 §§ 1-9 which was part of a 1951 act resulting from the combining of two separate bills introduced in the 1951 legislature. The first portion of such 1951 act (§§ 1-9) related to transfers by power of appointment and the second portion of said act (§§ 10-17) related to gifts of powers of appointment. The first nine sections of the act contained definitions and imposition sections therefor and the act contained a separate definition section and imposition of tax section for section 10 et seq. The remainder of this 1951 act is codified in chapter 83.60 relating to gifts of powers of appointment. Throughout each chapter the term "act" has been changed to "chapter".

- 83.05.010 Source—[1951 c 185 § 1.]  
"act" changed to "chapter".
- 83.05.020 Source—[1951 c 185 § 2.]  
"affected" changed to "effected" to correct manifest clerical error.  
"the effective date of this act" changed to "June 7, 1951".
- 83.05.030 Source—[1951 c 185 § 3.]  
"this act" changed to "this chapter".
- 83.05.040 Source—[1951 c 185 § 4.]
- 83.05.050 Source—[1951 c 185 § 5.]
- 83.05.060 Source—[1951 c 185 § 6.]
- 83.05.070 Source—[1951 c 185 § 7.]  
"this act" changed to "this chapter".
- 83.05.080 Source—[1951 c 185 § 8.]  
"this act" changed to "this chapter".
- 83.05.090 Source—[1951 c 185 § 9.]  
"the effective date of this act" changed to "June 7, 1951".  
"section 2, chapter 134, Laws of 1931" changed to "RCW 83-.04.080".

#### Chapter 83.08 Inheritance Tax Rates

This chapter originated as a single session law section which was heretofore divided into the six sections comprising this RCW chapter. Because of the legislative ratification of RCW 83.08.010 and 83.08.020 the division of such session law is retained in the reenactment of this chapter.

- 83.08.010 Source—[1953 c 138 § 1; 1943 c 277 § 1, part; 1939 c 202 § 1, part; 1931 c 134 § 3, part; 1929 c 205 § 1, part; 1923 c 119 § 1, part; 1917 c 43 § 1, part; 1911 c 19 § 2, part; 1907 c 217 § 2, part; 1901 c 55 § 2, part.]
- 83.08.020 Source—[1953 c 138 § 2.]  
See also source notes to 83.08.010.
- 83.08.030 Source—See source notes to 83.08.010 except for the 1953 law.
- 83.08.040 Source—See source notes to 83.08.010 except for the 1953 law.
- 83.08.050 Source—See source notes to 83.08.010 except for the 1953 law.
- 83.08.060 Source—See source notes to 83.08.010 except for the 1953 law.

#### Chapter 83.12 Alien Estates and Reciprocity With Other States

- 83.12.010 Source—[1939 c 202 § 3 (107o); 1935 c 180 § 107(o).]
- 83.12.020 Source—[1939 c 202 § 3 (107m); 1935 c 180 § 107(m).]  
"this title" changed to "the inheritance tax provisions of this title".  
The RCW version of this section refers to the "tax commission" alone. On restoration of the original session law language the section now refers to the "inheritance tax di-

Explanatory  
note.

vision of the tax commission" since the practice throughout Title 83 has been to restore all such language on the basis that the tax commission does in fact maintain an inheritance tax division.

- 83.12.030 Source—[1939 c 202 § 3 (107p); 1935 c 180 § 107(p).]  
"bill" changed to "bills" to correct a manifest clerical error.

## Chapter 83.14 Settlement of Death Tax Disputes With Other States

- 83.14.010 Source—[1959 c 46 § 1.]  
"act" changed to "chapter" since the entire 1959 act is contained herein.
- 83.14.020 Source—[1959 c 46 § 2.]  
"act" changed to "chapter".
- 83.14.030 Source—[1959 c 46 § 3.]  
"section 2 of this act" changed to "RCW 83.14.020".
- 83.14.040 Source—[1959 c 46 § 4.]  
"section 3 of this act" changed to "RCW 83.14.030".  
"section 2 of this act" changed to "RCW 83.14.020".
- 83.14.050 Source—[1959 c 46 § 5.]  
"section 4 of this act" changed to "RCW 83.14.040".  
"section 3 of this act" changed to "RCW 83.14.030".
- 83.14.060 Source—[1959 c 46 § 6.]  
The language "and the lien provisions of RCW 83.04.010" has been added following the reference "in accordance with the provisions of chapter 83.44" since upon reenactment the lien provision formerly contained in chapter 83.44 (83.44.090) has now been recombined with the rest of 1949 c 218 § 1 and is here codified in 83.04.010.
- 83.14.070 Source—[1959 c 46 § 7.]  
"this act" changed to "this chapter".  
"section 4 of this act" changed to "RCW 83.14.040".

## Chapter 83.16 Valuations, Credits, and Exemptions

- 83.16.010 Source—[1957 c 285 § 2; 1939 c 202 § 10; 1931 c 134 § 7.]
- 83.16.020 Source—[1953 c 136 § 1; 1939 c 202 § 6, part; 1917 c 146 § 2, part; 1901 c 55 § 8.]  
Session law section was expressly repealed by 1947 c 79 § .34.01 (see page 542, 1947 session laws). The original version of the Revised Code of Washington carried the section on the ground that the insurance code of 1947 only intended to repeal the last sentence of the section. Subsequently, the legislature adopted this position and in 1953 c 136 § 1 the section was amended. It is here presented for reenactment as set forth in the latest 1953 session law.
- 83.16.030 Source—[1939 c 202 § 7; 1929 c 205 § 2; 1917 c 146 § 4.]  
"this act" changed to "the inheritance tax provisions of this title".
- 83.16.040 Source—[1939 c 202 § 9; 1929 c 205 § 3; 1919 c 24 § 1; 1907 c 217 § 12; 1905 c 114 § 1; 1901 c 55 § 13.]  
"this act" changed to "the inheritance tax provisions of this title".  
The original version of the Revised Code of Washington, as presently in force, had deleted throughout Title 83 any reference to "the supervisor" and inserted in lieu thereof the term "the tax commission". This problem was touched upon in relation to the definition sections contained in chapter 83.01, supra. The term here and subsequently is restored.
- 83.16.060 Source—[1941 c 124 § 2.]
- 83.16.070 Source—[1953 c 137 § 1; 1939 c 202 § 2; 1931 c 134 § 4.]
- 83.16.080 Source—[1939 c 202 § 5; 1935 c 180 § 115.]  
"section 1 of this title" changed to "RCW 83.08.020".  
"this act" changed to "the inheritance tax provisions of this title".

This section was amended by 1957 c 280 but Referendum Measure No. 30 nullified such amendment; hence the last prevailing session law of 1939 is here presented for reenactment. The phrase "upon the life of a decedent, employee of or partner in a business enterprise," has been changed to read "upon the life of a decedent employee of or partner in a business enterprise,". The comma following "decedent" and preceding "employee" has been deleted so that the phrase will read "decedent employee". This apparently was a clerical error. Note that the first portion of this second proviso relates to a decedent officer or employee of a corporation and the provision in which the comma has been deleted relates to a decedent employee of or partner in a business enterprise.

Explanatory  
note.

"supervisor" has been retained as originally enacted.

83.16.090 Source—[1929 c 135 § 2.]

#### Chapter 83.20 Legacies and Transfers Exempt from Inheritance Tax

83.20.010 Source—[1949 c 140 § 1; 1943 c 224 § 1; 1941 c 197 § 1; 1939 c 202 § 11; 1931 c 134 § 8; 1931 c 124 § 1; 1921 c 51 § 1; 1917 c 146 § 6; 1905 c 93 § 1.]

#### Chapter 83.24 Determination of Tax Without Probate

83.24.010 Source—[1929 c 205 § 4; 1917 c 146 § 5.]

Presently codified as RCW 83.24.010, 83.24.020, 83.24.030 and 83.24.040.

It is here rejoined as a single session law section as originally enacted.

The language "the supervisor of the inheritance tax and escheats division" has been changed to "the supervisor of the inheritance tax division". See definitions in chapter 83.01.

#### Chapter 83.28 Procedure to Fix Tax on Estate

83.28.010 Source—[1939 c 202 § 3 (107a); 1935 c 180 107(a).]

"supervisor" has been retained.

(see notes to chapter 83.01, supra)

"this title" changed to "the inheritance tax provisions of this title".

83.28.020 Source—[1939 c 202 § 3 (107b); 1935 c 180 § 107(b).]

"supervisor" has been retained.

(see notes to chapter 83.01, supra)

83.28.030 Source—[1939 c 202 § 3 (107c); 1935 c 180 § 107(c).]

"supervisor" has been retained.

(see notes to chapter 83.01, supra)

"this act" changed to "the inheritance tax provisions of this title".

83.28.040 Source—[1939 c 202 § 3 (107d); 1935 c 180 § 107(d).]

83.28.050 Source—[1939 c 202 § 3 (107e); 1935 c 180 § 107(e).]

83.28.060 Source—[1939 c 202 § 3 (107f); 1935 c 180 § 107(f).]

"supervisor" has been retained.

(see notes to chapter 83.01, supra)

83.28.070 Source—[1939 c 202 § 3 (107g); 1935 c 180 § 107(g).]

"supervisor" retained.

(see notes to chapter 83.01, supra)

#### Chapter 83.32 Procedure to Fix Tax on Property Previously Transferred

83.32.010 Source—[1939 c 202 § 3 (107h); 1935 c 180 § 107(h).]

"this title" changed to "the inheritance tax provisions of this title".

"supervisor" retained.

(see notes to chapter 83.01, supra)

- Explanatory note.** 83.32.020 Source—[1939 c 202 § 3 (107i); 1935 c 180 § 107(i).] Presently codified as RCW 83.32.020, 83.32.030 and 83.32.040; here restored as a single section.  
 “supervisor” has been retained.  
 (see notes to chapter 83.01, supra)  
 “subdivision (d) of this section” changed to “RCW 83.28.040”.  
 “subdivision (e) herein” changed to “RCW 83.28.050”.  
 “subdivision (f) and (g) herein” changed to “RCW 83.28.060 and 83.28.070”.
- 83.32.050 Source—[1945 c 184 § 3; 1939 c 202 § 3 (107j); 1935 c 180 § 107(j).] “this title” changed to “the inheritance tax provisions of this title”.  
 “supervisor” has been retained.  
 (see notes to chapter 83.01, supra)  
 “section 1, chapter LV, Laws of 1901, as amended” changed to “RCW 83.04.010”.

Chapter 83.36 Tax Commission's Powers

- 83.36.005 This section added to adopt by reference the provisions of chapter 82.01 wherein the composition and organization of the tax commission is codified.
- 83.36.010 Source—[(i) 1945 c 184 § 5, part; 1935 c 180 § 111, part; 1907 c 217 § 10, part. (ii) 1939 c 206 § 5, subdivision Third; 1935 c 127 § 1, subdivision Third; 1923 c 170 § 1; 1921 c 7 § 50; 1907 c 220 § 1, subdivision Third; 1905 c 115 § 2, subdivision Third.] This section is the result of a combination of all of 1945 c 184 § 5 excepting that portion which relates to the copies of reports and papers by fiduciaries and which is herein presented as 83.36.050, infra. It is combined with subdivision “Third” of 1939 c 206 § 5 which granted the tax commission the general powers of supervision relating to inheritance taxes. Most of this latter section is connected with property taxes in Title 84 and is therein treated. Also, the last sentence of the second paragraph of the 1945 act had been codified as a portion of 83.44.010 which latter RCW section was subsequently ratified by the legislature in 1959 c 296 § 1. Accordingly, the first portion of this section is a combination of portions of the 1945 law together with subdivision Third of the 1939 law; the remainder of the section is from the 1945 law. The balance of the 1945 law as heretofore indicated is in 83.36.050 and 83.44.010.  
 “supervisor” has been retained.  
 (see notes to chapter 83.01, supra)  
 For analysis of the remainder of the 1939 act see the notes in Title 84, sections 84.08.010 et seq.
- 83.36.020 Source—[1939 c 202 § 3 (107r); 1935 c 180 § 107(r).] “supervisor” has been retained.  
 (see notes to chapter 83.01, supra)  
 “this act” changed to “the inheritance tax provisions of this act”.
- 83.36.030 Source—[1939 c 202 § 3 (107s); 1935 c 180 § 107(s).] “supervisor” has been retained.  
 (see notes to chapter 83.01, supra)  
 “this act” changed to “the inheritance tax provisions of this title”.  
 “hereinabove provided” changed to “provided in RCW 83.36.020”. The language “hereinabove provided” appeared in a lengthy and comprehensive tax act many of which provisions have no relationship to the subject matter of this reference and it is clearly apparent that the purposes “hereinabove provided” are those in section 83.36.020.

- 83.36.040 Source—[1919 c 29 § 1; 1907 c 217 § 13; 1905 c 114 § 2; 1901 c 55 § 15.] Explanatory note.  
 “state tax commissioner” changed to “tax commission”.
- 83.36.050 Source—[1945 c 184 § 5, part; 1935 c 180 § 111, part; 1907 c 217 § 10, part; 1901 c 55 § 18.]  
 See notes to 83.36.010, supra.
- 83.36.060 Source—[1935 c 180 § 121.]

#### Chapter 83.40 Adjustments With Federal Tax

- 83.40.010 Source—[1931 c 134 § 5.]  
 Presently codified as RCW 83.40.010, 83.40.020 and 83.40.030; here presented as a single section as originally enacted.  
 “supervisor” has been retained.  
 (see notes to chapter 83.01, supra)  
 “this act” changed to “this section” since the language “this act” in this instance is restricted by its context.
- 83.40.040 Source—[1939 c 202 § 3 (1071); 1935 c 180 § 107 (1).]  
 “section 5, chapter 134, Laws of 1931 (section 11202-b, Remington’s Revised Statutes)” changed to “RCW 83.40.010”.
- 83.40.050 Source—[1945 c 184 § 2; 1931 c 134 § 1.]  
 This section was the subject of a repeal by 1957 c 280 § 3. Such repeal was nullified by Referendum Measure No. 30. See notes to RCW 83.16.080, supra, wherein the amendment to the latter section was nullified by such referendum also. Thus the latest session law expression of 1945 is here presented for reenactment.

#### Chapter 83.44 Payment of Inheritance Tax—Enforcement—Compromise

- 83.44.010 Source—[1959 c 296 § 1; 1945 c 184 § 4; 1945 c 184 § 5, part; 1939 c 202 § 4; 1917 c 146 § 3; 1907 c 217 § 7; 1901 c 55 § 12.]  
 “this act” had formerly been revised to read “the inheritance tax provisions of this title” which revision was ratified by the 1959 legislature.  
 The last paragraph relating to waiver of interest is derived from 1945 c 184 § 5 and was ratified by the 1959 legislature. See also notes to sections 83.36.010 and 83.36.050, supra.
- 83.44.020 Source—[1901 c 55 § 16.]  
 In the first part of this section the word “impracticable” had been added in the session law and in prior compilations to compensate for a clerical omission; it is here so presented for reenactment.
- 83.44.030 Source—[1907 c 217 § 8; 1901 c 55 § 14.]  
 “state board of tax commissioners” changed to “tax commission”.  
 “this act” changed to “the inheritance tax provisions of this title”.  
 “state treasurer” has been retained as originally enacted.
- 83.44.040 Source—[1907 c 217 § 5; 1901 c 55 § 9.]  
 “state board of tax commissioners” changed to “tax commission”.
- 83.44.050 Source—[1907 c 217 § 6; 1901 c 55 § 10.]  
 “state board of tax commissioners” changed to “tax commission”.  
 Reference to “state treasurer” retained.
- 83.44.060 Source—[1901 c 55 § 11.]
- 83.44.070 Source—[1907 c 217 § 9; 1901 c 55 § 17.]  
 “state board of tax commissioners” changed to “tax commission”.
- 83.44.080 Source—[1931 c 134 § 6.]  
 Reference to “state treasurer” retained.
- 83.44.090 Source—[1949 c 218 § 1, part.]  
 Herein recombined and codified in 83.04.010.

Explanatory  
note.

- 83.44.100 Source—[1945 c 249 § 10; 1943 c 156 § 12a; 1935 c 180 § 211.]  
This section is also presented for reenactment in Title 82 as section 82.32.380. Because of separate subject matter and the fact that the section had application to both excise taxes in Title 82 and inheritance taxes in Title 83, it is presented for reenactment in this title and its application is restricted to the inheritance tax provisions of this title.
- 83.44.110 Source—[1947 c 21 § 1; 1939 c 202 § 3 (107m); 1935 c 180 § 107(m).]  
Presently codified as RCW 83.52.010.  
“supervisor” has been retained.  
(see notes to chapter 83.01, supra)  
Chapter 83.48 Quieting Title Against Tax Liability
- 83.48.010 Source—[1939 c 202 § 3 (107k); 1935 c 180 § 107(k).]  
Presently codified as RCW 83.48.010, 83.48.020, 83.48.030 and 83.48.040; here presented for reenactment as a single section as originally enacted.  
“this title” changed to “the inheritance tax provisions of this title”.  
“supervisor” has been retained.  
(see notes to chapter 83.01, supra)  
“subdivision (b) of this section” changed to “RCW 83.28.020”.  
“subdivisions (c), (d), (e), (f), and (g) of this section” changed to “RCW 83.28.030, 83.28.040, 83.28.050, 83.28.060 and 83.28.070”.

## Chapter 83.52 Violations and Penalties

- 83.52.010 Source—[1947 c 21 § 1.]  
Herein codified as 83.44.110.
- 83.52.020 Source—[1929 c 205 § 6.]

## Chapter 83.56 Gift Taxes

- 83.56.005 Source—[1941 c 119 § 29.]  
Presently uncodified.  
It is here restored as originally enacted as a starting point for the 1941 gift tax law and in case any contest arises on the payment of gift taxes from some years back.  
“the date of the enactment of this act” changed to “March 21, 1941”.
- 83.56.010 Source—[1941 c 119 § 12.]  
“act” changed to “chapter” since all of “this act” as amended or as specifically added thereto by the legislature is contained in this chapter.
- 83.56.020 Source—[1945 c 206 § 2, subdivision (a); 1941 c 119 § 4, subdivision (a).]  
This session law section comprised of two subdivisions is presented in divided form with “net gifts” being defined in this section as set forth in subdivision (a) of the session law section and the annual exclusion of three thousand dollars as set forth in subdivision (b) of the session law section is presented for reenactment as 83.56.050.  
“(section 11218-15, Remington’s Revised Statutes) section 5” changed to “RCW 83.56.060”.
- 83.56.030 Source—[1941 c 119 § 1.]  
“act” changed to “chapter”.  
“the effective date of this act” changed to “March 21, 1941”.
- 83.56.031—83.56.030 Source—[1951 c 185 §§ 10-17.]  
Herein codified as chapter 83.60.
- 83.56.040 Source—[1953 c 139 § 1; 1945 c 206 § 1; 1943 c 270 § 1; 1941 c 119 § 2.]
- 83.56.050 Source—[1945 c 206 § 2, subdivision (b); 1941 c 119 § 4, subdivision (b).]

- See notes to 83.56.020, supra.  
 "this act" changed to "this chapter".
- 83.56.060 Source—[1949 c 140 § 2; 1941 c 119 § 5.]
- 83.56.070 Source—[1941 c 119 § 3.]  
 "act" changed to "chapter".
- 83.56.080 Source—[1941 c 119 § 6.]
- 83.56.090 Source—[1957 c 285 § 3; 1941 c 119 § 7.]
- 83.56.100 Source—[1941 c 119 § 8.]  
 "this act" changed to "this chapter".
- 83.56.110 Source—[1957 c 285 § 4; 1941 c 119 § 9.]
- 83.56.120 Source—[1941 c 119 § 10.]  
 "act" changed to "chapter".
- 83.56.130 Source—[1941 c 119 § 10a.]  
 "act" changed to "chapter".
- 83.56.140 Source—[1941 c 119 § 10b.]  
 "act" changed to "chapter".
- 83.56.150 Source—[1941 c 119 § 11.]
- 83.56.160 Source—[1941 c 119 § 13.]  
 "act" changed to "chapter".
- 83.56.170 Source—[1941 c 119 § 21.]  
 "section 13(d) of this act" changed to "RCW 83.56.160(4)".
- 83.56.180 Source—[1941 c 119 § 14.]  
 "act" changed to "chapter".  
 "collector" changed to "tax commission" since the tax commission is the agency with the powers and duties of collection relating to gift taxes.
- 83.56.190 Source—[1941 c 119 § 22.]  
 "section 14(d)" changed to "RCW 83.56.180(4)".  
 "section 14(g)" changed to "RCW 83.56.180(7)".  
 "section 21" changed to "RCW 83.56.170".
- 83.56.200 Source—[1941 c 119 § 16.]  
 "act" changed to "chapter".
- 83.56.210 Source—[1941 c 119 § 17.]
- 83.56.220 Source—[1941 c 119 § 23.]  
 "act" changed to "chapter".  
 "section 20(a)" changed to "RCW 83.56.230(1)".  
 "paragraph (a)" changed to "subsection (1)".  
 "section 21" changed to "RCW 83.56.170".  
 "section 14 of this act" changed to "RCW 83.56.180".  
 "paragraph (a) of this sub-section" changed to "subsection (1) of this section".  
 "section 13(i)" changed to "RCW 83.56.160(9)".  
 "section 14(g)" changed to "RCW 83.56.180(7)".
- 83.56.230 Source—[1941 c 119 § 20.]  
 "act" changed to "chapter".
- 83.56.240 Source—[1941 c 119 § 27.]  
 "act" changed to "chapter".  
 "section 13(a)" changed to "RCW 83.56.160(1)".
- 83.56.250 Source—[1941 c 119 § 25.]  
 Presently codified as RCW 83.56.250 and 83.56.260; here restored as a single section as originally enacted.  
 "act" changed to "chapter".  
 "section 13(a)" changed to "RCW 83.56.160(1)".  
 "section 26(b)" changed to "RCW 83.56.270(2)".
- 83.56.270 Source—[1941 c 119 § 26.]  
 "act" changed to "chapter".
- 83.56.280 Source—[1941 c 119 § 18.]  
 "act" changed to "chapter".
- 83.56.290 Source—[1941 c 119 § 19.]
- 83.56.300 Source—[1941 c 119 § 24.]  
 "act" changed to "chapter".
- 83.56.310 Source—[1941 c 119 § 28.]  
 "act" changed to "chapter".

Explanatory  
 note.

**Explanatory  
note.**

- 83.56.320 Source—[1955 c 119 § 1.]
- 83.56.900 Source—[1941 c 119 § 30.]  
Presently uncodified.  
“act” changed to “chapter”.

**Chapter 83.60 Gifts of Powers of Appointment**

(See notes to chapter 83.05, supra.)

- 83.60.010 Source—[1951 c 185 § 10.]  
Presently codified as RCW 83.56.031.  
“act” changed to “chapter”.
- 83.60.020 Source—[1951 c 185 § 11.]  
Presently codified as RCW 83.56.032.  
“the effective date of this act” changed to “June 7, 1951”.  
See also notes to RCW 83.05.020, supra.
- 83.60.030 Source—[1951 c 185 § 12.]  
“act” changed to “chapter”.  
Presently codified as RCW 83.56.033.
- 83.60.040 Source—[1951 c 185 § 13.]  
Presently codified as RCW 83.56.034.
- 83.60.050 Source—[1951 c 185 § 14.]  
Presently codified as RCW 83.56.035.
- 83.60.060 Source—[1951 c 185 § 15.]  
Presently codified as RCW 83.56.036.
- 83.60.070 Source—[1951 c 185 § 16.]  
Presently codified as RCW 83.56.037.  
“act” changed to “chapter”.
- 83.60.080 Source—[1951 c 185 § 17.]  
Presently codified as RCW 83.56.038.  
“act” changed to “chapter”.

**Chapter 83.98 Construction**

- 83.98.010 This section has been added to preserve continuity.
- 83.98.020 This section provides that title, chapter, section and subsection headings are not part of the law.
- 83.98.030 Severability.
- 83.98.040 Repeals and saving.  
The laws set forth in the schedule of repeals were either repealed previously, or are substantially reenacted by this bill. Specifically noted below are certain acts not previously repealed, which are proposed for repeal without reenactment. The numbers in parentheses correspond to the like numbered subdivisions of the repealer schedule.
  - (1) 1901 c 55 § 4 relates to the valuation of foreign estates; later laws repealed by 1955 c 118 § 1; section 4 here repealed without codification as clerical omission from the 1955 repealer.
  - (4) 1907 c 217 § 3 relates to the valuation of foreign estates.  
See notes to (1), supra.
  - (14) 1929 c 205 § 7 is a saving clause which will be replaced by the saving clause in this 1961 repealer schedule.
  - (16) 1931 c 134 § 12. (See notes to (14), supra.)
  - (17) 1935 c 180 § 124. Temporary (see also notes to (14), supra).  
The balance of this 1935 act is repealed and reenacted or repealed and noted in Title 82, but note the dual codification of section 3 in sections 82.02.010 and 83.01.010, and of section 211 in sections 82.32.380 and 83.44.100.
  - (19) 1939 c 202 § 5 relates to the exemption of certain insurance.  
The 1939 section was amended by 1957 c 280 § 2; Referendum Measure No. 30 approved in 1958 nullified such amendment; hence, 1939 c 202 § 5 repealed and reenacted as section 83.16.080.
  - (22) 1941 c 197 § 3. (See notes to (14), supra.)
  - (26) (a) 1945 c 184 § 2 was repealed by 1957 c 280 § 3; Referendum Measure No. 30 approved in 1958 nullified such repealer; hence 1945 c 184 § 2 is repealed and reenacted as section 83.40.050.



- |           |   |                      |
|-----------|---|----------------------|
|           | (b) 1945 c 184 § 6. (See notes to (14), supra.) | Explanatory<br>note. |
| (29)      | 1949 c 140 § 3. (See notes to (14), supra.)     |                      |
| 83.98.050 | Emergency clause.                               |                      |

## TITLE 84

## IV. Section by Section Comment.

## Chapter 84.04 Definitions

- 84.04.010 Source—This section has been added since this definition chapter contains definitions appearing in the comprehensive tax act of 1925 which are duplicated or overlapped in other tax acts. It provides a connecting link for tying together all general definitions having application to the entire title.
- 84.04.020 Source—[1919 c 142 § 2.]  
“as hereinabove in section 1 of this act defined” changed to “as defined in RCW 84.04.030”. The subject matter in the latter RCW section was the definition in the 1925 comprehensive tax act which in turn superseded section 1 of the 1919 law defining the same term.
- 84.04.030 Source—[1925 ex.s. c 130 § 3; 1919 c 142 § 1, part.]  
“as used in this act” deleted as unnecessary in the light of section 84.04.010, supra.
- 84.04.040 Source—[1939 c 206 § 39; 1925 ex.s. c 130 § 81; 1897 c 71 § 66; 1893 c 124 § 67; 1890 p 560 § 82.]
- 84.04.045 Source—[1925 ex.s. c 130 § 6, part.]
- 84.04.050 Source—[1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part.]
- 84.04.060 Source—[1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part.]  
“wherever used in this act” deleted as unnecessary in light of section 84.04.010, supra.
- 84.04.065 Source—[1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part.]
- 84.04.070 Source—[1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part.]  
The language “whenever the word”, “is used in this act it” and “in this act” deleted as unnecessary in the light of section 84.04.010, supra.
- 84.04.075 Source—[1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part.]  
“the term” and “wherever used in this act” deleted on the basis of the addition of 84.04.010, supra.
- 84.04.080 Source—[1925 ex.s. c 130 § 5, part; 1907 c 108 §§ 1, 2; 1907 c 48 § 1, part; 1901 ex.s. c 2 § 1, part; 1897 c 71 § 3, part; 1895 c 176 § 1, part; 1893 c 124 § 3, part; 1891 c 140 § 3, part; 1890 p 530 § 3, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; 1871 p 37 § 1, part; 1869 p 176 § 3, part; 1854 p 332 § 4, part.]  
“act” changed to “title”, see introductory comments, supra.
- 84.04.090 Source—[1925 ex.s. c 130 § 4; 1897 c 71 § 2; 1893 c 124 § 2; 1891 c 140 § 2; 1890 p 530 § 2; 1886 p 48 § 2; Code 1881 § 2830; 1871 p 37 § 2; 1869 p 176 § 2.]
- 84.04.100 Source—[1925 ex.s. c 130 § 1; 1897 c 71 § 1; 1893 c 124 § 1.]  
“as used in this act” deleted as unnecessary in the light of section 84.04.010, supra.
- 84.04.110 Source—[1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part.]  
“wherever used in this act” deleted as unnecessary in the light of section 84.04.010, supra.

- Explanatory note.**
- 84.04.120 Source—[1925 ex.s. c 130 § 2; 1919 c 142 § 1, part.]  
“as used in this act” deleted as unnecessary in the light of section 84.04.010, supra.
- 84.04.130 Source—[1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part.]  
“wherever used in this act” deleted as unnecessary in the light of section 84.04.010, supra.

## Chapter 84.08 Tax Commission

- 84.08.005 Source—This section added to adopt by reference the provisions of chapter 82.01 wherein the composition and organization of the tax commission is codified.
- 84.08.010 Source—[1939 c 206 §§ 4, part and 5, part; 1935 c 127 § 1, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part.]  
This and the next succeeding five sections have been revised in a manner similar to the language of the present Revised Code of Washington text because of the chaotic history of the sections relating to the powers of the tax commission which chaos culminated in the sections being amended twice at the same session in 1939 c 206 §§ 4 and 5.  
Everything in each of the 1939 amendments and prior laws is contained in these six sections and sections 84.08.090 and 84.40.330 revised because of the duplication devolution of powers, and obsolete phrases.
- 84.08.020 Source—[1939 c 206 § 5; 1935 c 127 § 1; 1921 c 7 §§ 50, 53; 1907 c 220 § 1; 1905 c 115 § 2.]  
See notes to section 84.08.010, supra.
- 84.08.030 Source—[1939 c 206 § 4, part; 1931 c 13 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53.]  
See notes to section 84.08.010, supra.
- 84.08.040 Source—[1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53.]  
See notes to section 84.08.010, supra.
- 84.08.050 Source—[1939 c 206 § 5, part; 1935 c 127 § 1, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part.]  
See notes to section 84.08.010, supra.
- 84.08.060 Source—[1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53.]  
See notes to section 84.08.010, supra.
- 84.08.070 Source—[1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53.]  
See notes to section 84.08.010, supra.
- 84.08.080 Source—[1925 ex.s. c 130 § 11; 1897 c 71 § 92; 1895 c 176 § 20; 1893 c 124 § 95.]  
The language imposing the duty on the tax commission to prescribe the forms of all blanks and books has been deleted from this section inasmuch as such duty is adequately prescribed in section 84.08.020, subdivision (2), supra.  
“this act” changed to “this title”.
- 84.08.090 Source—[1905 c 115 § 4.]  
“State Board of Tax Commissioners” changed to “tax commission”.  
This 1905 section relating to biennial reports and drafts of legislative bills is codified in lieu of subdivision (6) of 1939 c 206 § 4 as in prior compilations and the Revised Code of Washington since it covers the same subject matter as subdivision (6) of the 1939 law but in greater detail and is more comprehensive in scope.
- 84.08.100 Source—[1905 c 115 § 5.]  
Corollary to sections 84.08.090, see notes to that section, supra.

- 84.08.110 Source—[1907 c 220 § 3.] Explanatory  
 “State Board of Tax Commissioners” changed to “tax com- note.  
 mission”.  
 “county attorneys” changed to “prosecuting attorneys”.  
 Personal pronouns changed to conform to the “tax commis-  
 sion” translation.  
 The language which required “such printing to be borne by  
 the public printing fund” has been deleted since there is no  
 public printing fund and such matter is controlled by exist-  
 ing budgetary practices and the laws relating to the public  
 printer.
- 84.08.120 Source—[1939 c 206 § 7; 1927 c 280 § 12; 1925 c 18 § 12.]  
 “act” changed to “title”.
- 84.08.130 Source—[1939 c 206 § 6; 1927 c 280 § 6; 1925 c 18 § 6.]  
 Language relating to the township board of equalization has  
 been deleted as it was in sections 84.08.010—84.08.060 since such  
 township boards have since been abolished. See chapter  
 45.54 RCW.
- 84.08.140 Source—[1927 c 280 § 8; 1925 c 18 § 8.]
- 84.08.150 Source—[1939 c 136 § 2.]  
 Herein codified as 84.09.010.
- 84.08.160 Source—[1951 c 116 § 1.]  
 Herein codified as 84.09.030.
- 84.08.170 Source—[1925 ex.s. c 130 § 112, part.]  
 Herein codified as 84.09.020.
- 84.08.180 Source—[1945 c 142 § 1.]  
 Herein codified as 84.40.315.
- 84.08.190 Source—[1939 c 206 § 16, part; 1925 ex.s. c 130 § 57, part; 1911  
 c 12 § 1.]  
 This session law section is divided in the existing Revised  
 Code of Washington; it is here presented for reenactment  
 upon the same divided basis inasmuch as the portion herein  
 presented relates to the county assessors meeting with the  
 tax commission for purposes of instruction and the remainder  
 of the section relates solely to the time and manner of listing  
 of property which is presented in section 84.40.040, infra.

## Chapter 84.09 General Provisions

- 84.09.010 Source—[1939 c 136 § 2.]  
 Presently codified as RCW 84.08.150.  
 The language “except, that any such taxes and assessments  
 that have become due and payable, or of which any install-  
 ment has become due and payable, at the time this act be-  
 comes effective, shall continue to be known and designated  
 the same as heretofore.” is deleted as it no longer has ap-  
 plication.
- 84.09.020 Source—[1925 ex.s. c 130 § 112, part; 1897 c 71 § 93, part; 1893  
 c 124 § 97, part.]  
 Presently codified as RCW 84.08.170.  
 This session law section is divided into two sections in the  
 original publication of RCW. The portion herein presented  
 is codified as RCW 84.08.170 and the balance as RCW 84.60.040.  
 The provisions herein presented in 84.09.020 relate to abbrevia-  
 tions authorized to be used in any proceedings relating to  
 tax matters, and the remainder of the section presented as  
 section 84.60.040 relates to the charging of personalty tax  
 against real property.
- 84.09.030 Source—[1951 c 116 § 1; 1949 c 65 § 1; 1943 c 182 § 1; 1939 c  
 136 § 1.]  
 Presently codified as RCW 84.08.160.
- 84.09.040 Source—[1925 ex.s. c 130 § 109; 1897 c 71 § 89; 1893 c 124 § 92.]  
 Presently codified as RCW 84.56.410.

Explanatory  
note.

"this act" changed to "this title".  
"county attorney" changed to "prosecuting attorney".

- 84.09.050 Source—[1925 ex.s. c 130 § 110; 1897 c 71 § 90; 1893 c 124 § 93.]  
Presently codified as RCW 84.56.420.

#### Chapter 84.12 Assessment and Taxation of Public Utilities

The session law language and organization has been restored throughout this chapter, thus 84.12.010 through 84.12.180 are codified herein as 84.12.200 et seq.

- 84.12.200 Source—[1935 c 123 § 1; 1925 ex.s. c 130 § 36; 1907 c 131 § 2; 1907 c 78 § 2.]

Presently codified as 84.12.010 and 84.12.020.

"this act" changed to "this chapter" since all of 1935 c 123 is in this chapter.

The original version of the Revised Code of Washington changed the term "airplane company" to "air transportation company" and "steamboat company" to "water transportation company" in an attempt to modernize the definitions to include certain aircraft and certain watercraft which might have come into being subsequent to the enactment of these definitions; however, since this is a question for judicial construction the terms are here restored as originally enacted. Also restored is the definition of "logging railroad company" for what it is worth.

Subdivision (19) has been severed herefrom and codified in more orderly fashion as 84.12.210.

- 84.12.210 Source—[1935 c 123 § 1, subdivision (19).]

Presently codified in 84.12.020.

- 84.12.220 Source—[1935 c 123 § 2.]

Presently codified in 84.12.020.

- 84.12.230 Source—[1935 c 123 § 3; 1925 ex.s. c 130 § 39; 1907 c 131 § 5; 1907 c 78 § 5; 1897 c 71 § 40; 1893 c 124 § 40; 1891 c 140 § 27; 1890 p 541 § 27.]

Presently codified as 84.12.030.

"Each company doing business in this state shall, beginning with the year 1936, and annually thereafter", changed to "Each company doing business in this state shall annually".

"department of public works" changed to "public service commission".

- 84.12.240 Source—[1935 c 123 § 4; 1925 ex.s. c 130 § 37; 1907 c 131 § 3; 1907 c 78 § 3.]

Presently codified as 84.12.080.

- 84.12.250 Source—[1935 c 123 § 5; 1925 ex.s. c 130 § 38; 1907 c 131 § 4; 1907 c 78 § 4.]

Presently codified as RCW 84.12.090.

- 84.12.260 Source—[1935 c 123 § 6; 1925 ex.s. c 130 § 41; 1907 c 131 § 7; 1907 c 78 § 6; 1891 c 140 § 37; 1890 p 544 § 36.]

Presently codified as RCW 84.12.100.

"this act" changed to "this chapter".

- 84.12.270 Source—[1939 c 206 § 19; 1935 c 123 § 7; 1925 ex.s. c 130 § 43; 1907 c 131 § 8; 1907 c 78 § 7; 1891 c 140 §§ 28-31; 1890 p 541 §§ 26-33.]

Presently codified as RCW 84.12.040.

"this act" changed to "this chapter".

"beginning with the year 1936, and annually thereafter" changed to "annually".

- 84.12.280 Source—[1935 c 123 § 8; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; 1891 c 146 §§ 28-31; 1890 p 541 §§ 26-33.]

Presently codified as RCW 84.12.050.

Language relating to the rolling stock of motor vehicle transportation companies restored; see notes to 84.12.290, infra.

- 84.12.290 Source—Added by reviser.

This section continues in effect the exemption provided by

chapter 152, Laws of 1945 codified in chapter 82.44 RCW; it is necessary to so continue it since the legislature in the 1955 session amended the section providing the basis of apportionment (see section 84.12.360). This latter apportionment section had been revised and the language relating to rolling stock omitted by the 1941 Code Committee on the basis of this 1945 law; however, the 1955 amendment of the apportionment section was accomplished during a period in which this added exemption section relating to rolling stock of motor vehicle transportation companies was codified as RCW 84.12.170. To preserve the 1955 legislative intent and for ease of reference this section is continued in force in this chapter. It is based on the exemption provided in 1945 c 152 and takes into account the definitions of motor vehicle in this public utility law as well as in the 1945 law in chapter 82.44.

Explanatory  
note.

- 84.12.300 Source—[1935 c 123 § 9; 1925 ex.s. c 130 § 44; 1907 c 78 § 8.]  
Presently codified as RCW 84.12.060.
- 84.12.310 Source—[1935 c 123 § 10.]  
Presently codified as RCW 84.12.070.
- 84.12.320 Source—[1935 c 123 § 11.]  
Presently codified as RCW 84.12.120.  
“this act” changed to “this chapter”.
- 84.12.330 Source—[1935 c 123 § 12; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; 1891 c 140 § 35; 1890 p 543 § 35.]  
Presently codified as RCW 84.12.110.  
“section 1” changed to “RCW 84.12.200”.
- 84.12.340 Source—[1953 c 162 § 1; 1939 c 206 § 20; 1935 c 123 § 13.]  
Presently codified as RCW 84.12.130.
- 84.12.350 Source—[1939 c 206 § 21; 1935 c 123 § 14.]  
Presently codified as RCW 84.12.140.  
“this act” changed to “this chapter”.
- 84.12.360 Source—[1955 c 120 § 1; 1935 c 123 § 15; 1925 ex.s. c 130 § 47; 1917 c 25 § 1; 1907 c 78 § 11; 1891 c 140 § 33; 1890 p 541 § 30.]  
Presently codified as RCW 84.12.150.  
“air transportation companies” changed to “airplane companies” and “water transportation companies” changed to “steamboat companies” to conform to the definitions as originally enacted by the legislature. See notes to section 84.12.200, supra; see also notes to section 84.12.290, supra.
- 84.12.370 Source—[1935 c 123 § 16.]  
Presently codified as RCW 84.12.160.
- 84.12.380 Source—[1935 c 123 § 17; 1891 c 140 § 34; 1890 p 542 § 33.]  
Presently codified as RCW 84.12.180.  
“this act” changed to “this chapter”.
- 84.12.390 Source—[1935 c 123 § 18.]  
Presently combined with part of 1939 c 206 § 4 and codified in RCW 84.08.070.  
“this act” changed to “this chapter”.

#### Chapter 84.16 Assessment and Taxation of Private Car Companies

- 84.16.010 Source—[1933 c 146 § 1; 1907 c 36 § 1.]  
“this act” changed to “this chapter” since all of 1933 c 146 is in this chapter.
- 84.16.020 Source—[1933 c 146 § 2; 1907 c 36 § 2.]  
The language “beginning with the year 1933 and annually thereafter” changed to “annually”.
- 84.16.030 Source—[1933 c 146 § 3.]
- 84.16.032 Source—[1933 c 146 § 4; 1907 c 36 § 6.]  
Presently codified as RCW 84.16.060.  
This and next two sections restored to session law sequence.
- 84.16.034 Source—[1933 c 146 § 5.]  
Presently codified as RCW 84.16.070; see notes to section 84.16.032, supra.

- Explanatory  
note.
- 84.16.036 Source—[1933 c 146 § 6; 1907 c 36 §§ 5, 6.]  
Presently codified as RCW 84.16.080; see notes to section 84.16.032, supra.  
“this act” changed to “this chapter”.
- 84.16.040 Source—[1939 c 206 § 22; 1933 c 146 § 7; 1907 c 36 § 7.]  
“beginning with the year 1933, and annually thereafter”  
changed to “annually”.  
“this act” changed to “this chapter”.
- 84.16.050 Source—[1933 c 146 § 8; 1907 c 36 § 7.]
- 84.16.060—84.16.080 Source—[1933 c 146 §§ 4, 5, 6.]  
Herein codified as 84.16.032, 84.16.034, and 84.16.036.
- 84.16.090 Source—[1933 c 146 § 9; 1907 c 36 § 4.]  
“section 1” changed to “RCW 84.16.010”.
- 84.16.100 Source—[1939 c 206 § 23; 1933 c 146 § 10.]  
“this act” changed to “this chapter”.
- 84.16.110 Source—[1939 c 206 § 24; 1933 c 146 § 11.]  
“this act” changed to “this chapter”.  
In the first sentence of the first proviso, “appear” changed to “appears” and “be” changed to “is”.
- 84.16.120 Source—[1933 c 146 § 12; 1907 c 36 § 7.]
- 84.16.130 Source—[1939 c 206 § 25; 1933 c 146 § 13.]  
“section 12 hereof” changed to “RCW 84.16.120”.
- 84.16.140 Source—[1933 c 146 § 14.]  
“this act” changed to “this chapter”.

#### Chapter 84.20 Easements of Public Utilities

- 84.20.010 Source—[1929 c 199 § 1.]
- 84.20.020 Source—[1929 c 199 § 2.]
- 84.20.030 Source—[1929 c 199 § 3.]
- 84.20.040 Source—[1929 c 199 § 4.]
- 84.20.050 Source—[1929 c 199 § 5.]  
“this act” changed to “this chapter” since all of 1929 c 199 is  
in this chapter.

#### Chapter 84.24 Reassessment of Property

- 84.24.010 Source—[1931 c 106 § 1.]  
“this act” changed to “this chapter” since all of 1931 c 106 is  
in this chapter.
- 84.24.020 Source—[1941 c 152 § 1; 1931 c 106 § 2.]  
“this act” changed to “this chapter”.
- 84.24.030 Source—[1931 c 106 § 3.]
- 84.24.040 Source—[1931 c 106 § 4.]  
“section 3 hereof” changed to “RCW 84.24.030”.
- 84.24.050 Source—[1931 c 106 § 5.]
- 84.24.060 Source—[1931 c 106 § 6.]
- 84.24.070 Source—[1931 c 106 § 7.]
- 84.24.080 Source—[1927 c 290 § 1.]  
Herein codified as 84.56.430.

#### Chapter 84.28 Reforestation Lands

- 84.28.005 Source—[1931 c 40 § 1.]  
Presently uncodified.
- 84.28.010 Source—[1931 c 40 § 2.]  
“this act” changed to “this chapter” since all of the 1931 c 40  
is in this chapter.  
“state forest board” changed to “department of natural re-  
sources” and “board” changed to “department” as such  
board was abolished and its powers and duties transferred,  
see chapter 43.30 RCW.
- 84.28.020 Source—[1951 c 172 § 1; 1931 c 40 § 3.]  
Presently codified as RCW 84.28.020, 84.28.030 and 84.28.040.  
This session law section after being divided in the Revised

Code of Washington into three RCW sections had but one of such RCW sections amended in 1951. It is here restored as a single section on the basis of *Anderson v. Grays Harbor County*, 49 Wn (2d) 89. Explanatory note.

"board" changed to "department".

The language "as soon as practicable after the taking effect of this act" has been deleted since it no longer has application. The language "members" has been changed to read "officers or employees" since the "members" referred to are members of the former state forest board which was abolished and replaced by the department of natural resources.

84.28.050 Source—[1951 c 172 § 2; 1931 c 40 § 4.]

Presently codified as RCW 84.28.050 and 84.28.070.

"board" changed to "department".

"this act" changed to "this chapter".

RCW 84.28.050 was amended in 1951; however, on the basis of the *Anderson* case (see notes to section 84.28.020, *supra*) it is here restored as a single section.

84.28.060 Source—[1951 c 172 § 3; 1931 c 40 § 5.]

"board" changed to "department".

84.28.080 Source—[1931 c 40 § 6.]

"this act" changed to "this chapter".

"board" changed to "department".

"section 5 of this act" changed to "RCW 84.28.060".

"board" changed to "commission" in the last sentence of the section since use of "board" was manifest clerical error.

The Revised Code of Washington presently omits the language providing that the appeal herein provided for shall be perfected in the same manner as is provided by law for appeals from decisions of the state tax commission; apparently on the grounds that the general appeal statutes had been repealed. It is here restored as originally enacted since it is a judicial question as to which appeal provision should be utilized in perfecting such appeal and whether the repealed statute may be utilized for the purposes of putting into execution this section.

84.28.090 Source—[1931 c 40 § 7.]

"this act" changed to "this chapter".

84.28.095 Source—[1931 c 40 § 8.]

Presently uncodified.

"this act" changed to "this chapter".

84.28.100 Source—[1931 c 40 § 9.]

"this act" changed to "this chapter".

"board" changed to "department".

"section 10 of this act" changed to "RCW 84.28.110".

84.28.110 Source—[1939 c 206 § 33; 1931 c 40 § 10.]

Presently codified as RCW 84.28.110 and 84.28.120; presented as a single section on the basis of the *Anderson* case (see notes to section 84.28.020, *supra*).

"this act" changed to "this chapter".

"State Forest Board" changed to "department".

84.28.130 Source—[1939 c 206 § 34; 1931 c 40 § 11.]

"this act" changed to "this chapter".

"State Forest Board" changed to "department".

84.28.140 Source—[1931 c 40 § 12.]

"this act" changed to "this chapter".

84.28.150 Source—[1931 c 40 § 13.]

"this act" changed to "this chapter".

84.28.160 Source—[1931 c 40 § 14.]

"State Forest Board" changed to "department".

"this act" changed to "this chapter".

84.28.170 Source—[1931 c 40 § 15.]

"this act" changed to "this chapter".

Explanatory  
note.

## Chapter 84.32 Forests and Forest Lands

- 84.32.010 Source—[1943 c 168 § 1; 1941 c 120 § 1.]  
“this act” changed to “this chapter” since all of 1941 c 120 as amended is in this chapter.  
“chapter 40, Laws of 1931, as amended by sections 33 and 34, chapter 206, Laws of 1939 (sections 11219-1 to 11219-15, inclusive, Remington's Revised Statutes)” changed to “chapter 84.28”.
- 84.32.020 Source—[1943 c 168 § 2; 1941 c 120 § 2.]  
“this act” changed to “this chapter”.  
The Revised Code of Washington omitted the sentence reading “All such forest crops shall be assessed and taxed as personal property, but there shall be no distraint for any such taxes until five (5) years after delinquency thereof.” on the grounds that it was unnecessary after the 1943 amendments to the law were adopted. It is here restored since the sentence was not overlooked in the 1943 amendatory act but was actually amended to insert the word “such”.
- 84.32.030 Source—[1943 c 168 § 3; 1941 c 120 § 3.]  
Presently codified as RCW 84.32.030 and 84.32.040; here restored as a single section.  
“this act” changed to “this chapter”.
- 84.32.050 Source—[1941 c 120 § 4.]  
Presently codified as RCW 84.32.050 and 84.32.060.  
The Revised Code of Washington revised this section to eliminate certain obsolete language. The omitted language tied the provisions into the assessment year of 1941 and annually thereafter, the assessment year of 1942 and thereafter and the assessment year of 1951 and thereafter. Such obsolete language has been deleted and now merely provides for its current and continuing application. Any contract rights acquired or obligations incurred for such former years would be protected by the continuation sections in the construction chapter (see ch. 84.98) and by the rules as to the impairment of obligations of a contract.
- 84.32.070 Source—[1941 c 120 § 5.]  
“this act” changed to “this chapter”.
- 84.32.080 Source—[1941 c 120 § 6.]  
“this act” changed to “this chapter”.
- 84.32.090 Source—[1941 c 120 § 7.]
- 84.32.100 Source—[1941 c 120 § 8.]  
“this act” changed to “this chapter”.  
“section 71, chapter 130, Laws Extraordinary Session 1925” changed to “RCW 84.48.110”.
- 84.32.110 Source—[1941 c 120 § 9.]  
“act” changed to “chapter”.
- 84.32.120 Source—[1941 c 120 § 10.]  
“act” changed to “chapter”.  
“section 6 or section 7 of this act” changed to “RCW 84.32.080 or 84.32.090”.

## Chapter 84.36 Exemptions

- 84.36.005 Source—[1955 c 196 § 2; 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part.]  
Presently codified as RCW 84.40.010.



This and the next succeeding six sections were derived from a single session law section. The 1941 Code Committee, in addition to breaking the various exemptions into separate sections, codified this section in the chapter on listing where it has a very close relationship; it is here restored to its historical position in juxtaposition with the exemption provisions which followed it in the session laws.

Explanatory  
note.

- 84.36.010 Source—[1955 c 196 § 3.]  
For remainder of history see source notes to 84.36.005.
- 84.36.020 Source—[1955 c 196 § 4.]  
For remainder of history see source notes to 84.36.005.
- 84.36.030 Source—[1955 c 196 § 5; 1945 c 109 § 1.]  
For remainder of history see source notes to 84.36.005.
- 84.36.040 Source—[1955 c 196 § 6.]  
For remainder of history see source notes to 84.36.005.
- 84.36.050 Source—[1955 c 196 § 7.]  
For remainder of history see source notes to 84.36.005.
- 84.36.060 Source—[1955 c 196 § 8.]  
For remainder of history see source notes to 84.36.005.
- 84.36.070 Source—[1931 c 96 § 1.]  
Presently RCW 84.36.070 contains a proviso herein restored to session law placement in section 84.04.080, supra.
- 84.36.079 Source—[1959 c 295 § 1.]
- 84.36.080 Source—[1945 c 82 § 1; 1931 c 81 § 1.]
- 84.36.090 Source—[1959 c 295 § 2; 1945 c 82 § 2; 1931 c 81 § 2.]  
“section 1 of this amendatory act” changed to “RCW 84.36-.079”.
- 84.36.100 Source—[1945 c 82 § 3; 1931 c 81 § 3.]  
“this act” changed to “RCW 84.36.080 and 84.36.090”.  
The language “in the year 1946, and subsequent years” deleted as obsolete.
- 84.36.110 Source—[1935 c 27 § 1.]  
“subdivision (b) of section 1 of this Act” changed to “subdivision (2) of this section”. The Revised Code of Washington presently omits the first proviso of this section prohibiting the exemptions in this section from applying to any private motor vehicle. The grounds given was that it was no longer necessary in the light of the motor vehicle excise tax exemption which states that no motor vehicle shall be listed and assessed for ad valorem taxation so long as 1945 c 152 remains in effect. In this connection see notes supra to section 84.12.290. This proviso does not depend on the status of the 1945 exemption; therefore it is here restored since it merely exempts such motor vehicles from this section and if they are exempt from taxation by virtue of another law it does not disturb the proviso.
- 84.36.120 Source—[1935 c 27 § 2.]  
“this act” changed to “RCW 84.36.110”.  
As to the last paragraph of this definition section relating to private motor vehicles, see notes to section 84.36.110, supra.
- 84.36.130 Source—[1941 c 13 § 1.]
- 84.36.140 Source—[1939 c 67 § 2.]  
“section 3 of this act” changed to “RCW 84.36.150”.
- 84.36.150 Source—[1939 c 67 § 3.]  
“this act” changed to “this section” since the proviso wherein used provides that any such assessment shall be subject to cancellation as provided in this act and the only cancellation provisions in the act are contained in this section.
- 84.36.160 Source—[1939 c 67 § 1.]  
“this act” changed to “RCW 84.36.140, 84.36.150, 84.36.161 and 84.36.162”.

- Explanatory note.
- 84.36.161 Source—[1939 c 67 § 4.]  
Presently uncodified.  
“This act” changed to “RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.162”.
- 84.36.162 Source—[1939 c 67 § 6.]  
Presently uncodified.  
“this act” changed to “RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.161”.
- 84.36.170 } Source—[1939 c 66 § 1.]  
84.36.180 } Herein codified in 84.40.210.  
84.36.190 } Source—[1949 c 36 § 1.]  
84.36.191 } Source—[1949 c 36 § 2.]  
Presently uncodified.  
“this act” changed to “RCW 84.36.190”.
- 84.36.200 Source—[1939 c 206 § 14.]  
Herein codified in 84.44.060.
- 84.36.210 Source—[1947 c 150 § 1.]
- 84.36.220 Source—[1925 ex.s. c 130 § 9.]  
Herein codified as 84.40.175.
- 84.36.230 Source—[1949 c 224 § 1.]
- Chapter 84.40 Listing of Property
- 84.40.010 Source—[1955 c 196 § 2.]  
Herein codified as 84.36.005.
- 84.40.020 Source—[(i) 1939 c 137 § 1; 1925 ex.s. c 130 § 8; 1897 c 71 § 6; 1895 c 176 § 3; 1893 c 124 § 6; 1891 c 140 § 8 1, 6; 1890 p 532 § 6; Code 1881 § 2832; 1871 p 40 § 15; 1869 p 180 § 15; 1867 p 62 § 6; 1854 p 332 § 4. (ii) 1937 c 122 § 1; 1890 p 532 § 6.]  
Two session law sections combined herein since they cover the same subject matter. This retains approach in the Revised Code of Washington.
- 84.40.030 Source—[1939 c 206 § 15; 1925 ex.s. c 130 § 52; 1919 c 142 § 4; 1913 c 140 § 1; 1897 c 71 § 42; 1893 c 124 § 44; 1891 c 140 § 44; 1890 p 547 § 48.]  
The Revised Code of Washington combines a nursery stock provision from 1939 c 116 § 1 herein; such provision restored to the section where originally enacted in section 84.40.220, *infra*.
- 84.40.040 Source—[1939 c 206 § 16, part; 1925 ex.s. c 130 § 57, part; 1897 c 71 § 46; 1895 c 176 § 5; 1893 c 124 § 48; 1891 c 140 § 48.]  
The Revised Code of Washington codifies this session law section in two RCW sections, namely RCW 84.08.190 and 84.40.040. Since there is a divergence of subject matter such division appears to be logical and is here retained.  
“reside” changed to “resides”.
- 84.40.050 Source—[1925 ex.s. c 130 § 23; 1897 c 71 § 16; 1893 c 124 § 16; 1891 c 140 § 16.]
- 84.40.060 Source—[1939 c 206 § 17; 1925 ex.s. c 130 § 58; 1897 c 71 § 47; 1893 c 124 § 49; 1891 c 140 § 49; 1890 p 548 § 49.]  
“this act” changed to “this title”.
- 84.40.070 Source—[1925 ex.s. c 130 § 27; 1897 c 71 § 20; 1893 c 124 § 20; 1891 c 140 § 20; 1890 p 538 § 21; Code 1881 § 2839.]  
“this act” changed to “this title”.
- 84.40.080 Source—[1951 1st ex.s. c 8 § 1; 1925 ex.s. c 130 § 59; 1897 c 71 § 48.]
- 84.40.090 Source—[1925 ex.s. c 130 § 62; 1897 c 71 § 51; 1893 c 124 § 52; 1891 c 140 § 52; 1890 p 551 § 57.]
- 84.40.100 Source—[1925 ex.s. c 130 § 62; 1897 c 71 § 52; 1893 c 124 § 53; 1891 c 140 § 53; 1890 p 551 § 58.]
- 84.40.110 Source—[1925 ex.s. c 130 § 24; 1897 c 71 § 17; 1893 c 124 § 17; 1891 c 140 § 17; 1890 p 535 § 15; Code 1881 § 2831; 1867 p 62 § 8.]

- 84.40.120 Source—[1925 ex.s. c 130 § 67; 1897 c 71 § 57; 1893 c 124 § 58; 1891 c 140 § 58; 1890 p 553 § 63.]  
 “this act” changed to “this title”. Explanatory note.
- 84.40.130 Source—[1925 ex.s. c 130 § 51; 1897 c 71 § 41; 1893 c 124 § 41; 1891 c 140 § 41; 1890 p 546 § 45; Code 1881 § 2835.]  
 “this act” changed to “this chapter”.
- 84.40.140 Source—[1925 ex.s. c 130 § 60; 1897 c 71 § 49; 1893 c 124 § 50; 1891 c 140 § 50; 1890 p 550 § 55.]  
 “this act” changed to “this title”.
- 84.40.150 Source—[1925 ex.s. c 130 § 66; 1897 c 71 § 55; 1893 c 124 § 56; 1891 c 141 § 56; 1890 p 553 § 62.]  
 “this act” changed to “this title”.
- 84.40.160 Source—[1925 ex.s. c 130 § 54; 1901 c 79 § 1; 1899 c 141 § 3; 1897 c 71 § 43; 1895 c 176 § 4; 1893 c 124 § 45; 1891 c 140 § 45; 1890 p 548 § 49.]
- 84.40.170 Source—[1925 ex.s. c 130 § 53; 1901 c 124 §§ 1, 2, 3; 1891 c 140 § 45.]
- 84.40.175 Source—[1925 ex.s. c 130 § 9; 1891 c 140 § 5; 1890 p 532 § 5.]  
 Presently codified as RCW 84.36.220.  
 “Section 7 of this act” changed to “RCW 84.36.005 through 84.36.060”.  
 “entitled” changed to “entitle”.
- 84.40.180 Source—[1925 ex.s. c 130 § 15; 1897 c 71 § 8; 1893 c 124 § 8; 1890 p 533 § 7; 1867 p 62 § 8; 1854 p 333 § 8.]
- 84.40.190 Source—[1945 c 56 § 1; 1925 ex.s. c 130 § 22; 1897 c 71 § 15; 1893 c 124 § 15; 1891 c 140 § 15; 1890 p 535 § 15; Code 1881 § 2834.]  
 “this act” changed to “this title”.  
 The Revised Code of Washington presently omits that portion of this section which provides that no person shall be required to list any portion of the capital stock or property of any company where such company has listed such stock or property with the commission. This was omitted on the basis that the later law in section 84.36.070, supra, rendered it obsolete. Inasmuch as this question has never been judicially construed, the language is here restored.
- 84.40.200 Source—[1939 c 206 § 18; 1925 ex.s. c 130 § 64; 1897 c 71 § 53; 1893 c 124 § 54; 1891 c 140 § 54; 1890 p 551 § 59.]
- 84.40.210 Source—[1939 c 66 § 1; 1927 c 282 § 1; 1925 ex.s. c 130 § 26; 1921 c 60 § 1; 1897 c 71 § 19; 1893 c 124 § 19; 1891 c 140 § 19; 1890 p 538 § 20.]  
 Presently codified as 84.36.170, 84.36.180 and 84.40.210.  
 The Revised Code of Washington divided this session law section into these three RCW sections codifying the basic listing provisions in RCW 84.40.210, the first proviso as 84.36.180 and the second proviso as 84.36.170. While the provisos relate to exemptions they, nevertheless, are in the form of provisos and are dependent upon the basic listing portion of this section codified in 84.40.210; therefore, the language is restored and placed here in section 84.40.210.
- 84.40.220 Source—[1939 c 116 § 1; 1925 ex.s. c 130 § 25; 1897 c 71 § 18; 1893 c 124 § 18; 1891 c 140 § 18; 1890 p 537 § 19; Code 1881 § 2839.]  
 “this act” changed to “this title”.  
 See also notes to section 84.40.030, supra.
- 84.40.230 Source—[1947 c 231 § 1; 1941 c 79 § 1; 1925 ex.s. c 130 § 33; 1897 c 71 § 26; 1893 c 124 § 26; 1891 c 140 § 26; 1890 p 540 § 25.]  
 “tax rate” changed to “tax roll” in the first sentence to correct manifest clerical error made in a floor amendment.
- 84.40.240 Source—[1939 c 206 § 10; 1925 ex.s. c 130 § 10; 1897 c 71 § 91; 1893 c 124 § 94; 1891 c 140 § 26; 1890 p 540 § 25.]  
 “Commissioner of Public Lands” changed to “department of natural resources” because of the devolution of powers and duties accomplished by 1957 c 38 § 13 (RCW 43.30.130).

- Explanatory note.
- 84.40.250 Source—[1925 ex.s. c 130 § 34; 1897 c 71 § 27; 1893 c 124 § 27; 1890 p 540 § 24.]
- 84.40.260 Source—[1925 ex.s. c 130 § 61; 1897 c 71 § 50; 1893 c 124 § 51; 1891 c 140 § 51; 1890 p 550 § 56; 1890 p 537 § 18.]  
“this act” changed to “this title”.
- 84.40.270 Source—[1925 ex.s. c 130 § 28; 1907 c 46 § 1; 1903 c 83 § 1; 1897 c 71 § 21; 1893 c 124 § 21; 1891 c 140 § 21; 1890 p 539 § 22; Code 1881 § 2849.]  
The date of assessment has been changed from March to January. March was the date used throughout the 1925 act. Subsequently, amendments made by the legislature changed the date from March to January; this section has not been before the legislature for such technical correction. See for example the dates in sections 84.04.040, 84.28.110, 84.36.005, 84.40.020. This also conforms to administrative practice in the last fifteen or twenty years.
- 84.40.280 Source—[1925 ex.s. c 130 § 29; 1897 c 71 § 22; 1893 c 124 § 22; 1891 c 140 § 22; 1890 p 540 § 22.]
- 84.40.290 Source—[1925 ex.s. c 130 § 30; 1897 c 71 § 23; 1893 c 124 § 23; 1891 c 140 § 23.]
- 84.40.300 Source—[1925 ex.s. c 130 § 31; 1897 c 71 § 24, part; 1893 c 124 § 24; 1890 p 539 § 22.]  
“March” changed to “January”. See notes to section 84.40.270, supra.
- 84.40.310 Source—[1925 ex.s. c 130 § 32; 1897 c 71 § 25; 1893 c 124 § 25; 1891 c 140 § 22; 1890 p 539 § 22.]
- 84.40.315 Source—[1945 c 142 § 1.]  
Presently codified as RCW 84.08.180.  
The language “notwithstanding anything to the contrary in the laws of the State of Washington” has been changed to “notwithstanding RCW 84.36.010 or anything to the contrary in the laws of the state of Washington” to prevent any conflict or simultaneous reenactment of 84.36.010 and this section.
- 84.40.320 Source—[1937 c 121 § 1; 1925 ex.s. c 130 § 65; 1897 c 71 § 54; 1893 c 124 § 55; 1891 c 140 § 55; 1890 p 552 § 60.]
- 84.40.330 Source—[1939 c 206 § 5, subd. (12); 1935 c 127 § 1, subd. (12); 1907 c 220 § 1, subd. (12); 1905 c 115 § 2, subd. (12).]  
Presently uncodified. See notes to sections 84.08.010, et seq., supra.

#### Chapter 84.41 Revaluation of Property

- 84.41.010 Source—[1955 c 251 § 1.]
- 84.41.020 Source—[1955 c 251 § 2.]  
“this act” changed to “this chapter”.
- 84.41.030 Source—[1955 c 251 § 3.]
- 84.41.040 Source—[1955 c 251 § 4.]  
“this act” changed to “this chapter”.
- 84.41.050 Source—[1955 c 251 § 5.]  
“this act” changed to “this chapter”.
- 84.41.060 Source—[1955 c 251 § 6.]  
“this act” changed to “this chapter”.
- 84.41.070 Source—[1955 c 251 § 7.]
- 84.41.080 Source—[1955 c 251 § 8.]
- 84.41.090 Source—[1955 c 251 § 9.]  
“section 15, chapter 206, Laws of 1939 (RCW 84.40.030)” changed to “RCW 84.40.030”.
- 84.41.110 Source—[1955 c 251 § 11.]  
“this act” changed to “this chapter”.
- 84.41.120 Source—[1955 c 251 § 12.]  
“this act” changed to “this chapter”.
- 84.41.130 Source—[1955 c 251 § 13.]
- 84.41.140 Source—[1955 c 251 § 14.]

## Chapter 84.44 Taxable Situs

Explanatory  
note.

- 84.44.010 Source—[1925 ex.s. c 130 § 16; 1897 c 71 § 9; 1893 c 124 § 9; 1891 c 140 § 9; 1890 p 533 § 8; 1871 p 39 § 9; 1869 p 179 § 9.]  
“this act” changed to “this title”.
- 84.44.020 Source—[1925 ex.s. c 130 § 18; 1897 c 71 § 11; 1893 c 124 § 11; 1891 c 140 § 11; 1890 p 534 § 10.]
- 84.44.030 Source—[1941 c 155 § 1; 1939 c 206 § 12; 1925 ex.s. c 130 § 13; 1907 c 108 § 3.]
- 84.44.040 Source—[1925 ex.s. c 130 § 19; 1897 c 71 § 12; 1893 c 124 § 12; 1891 c 140 § 12; 1890 p 534 § 11; Code 1881 § 2843.]
- 84.44.050 Source—[1925 ex.s. c 130 § 17; 1897 c 71 § 10; 1893 c 124 § 10; 1891 c 140 § 10; 1890 p 533 § 9.]  
The Revised Code of Washington presently omits that part of this section pertaining to auto transportation companies as being obsolete in view of 1945 c 152. This problem has been touched upon above in relation to section 84.12.290. The 1945 excise tax being the later law and this being a reenactment bill the proviso that such vehicle shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 remains in effect has been added for clarification.
- 84.44.060 Source—[1939 c 206 § 14; 1933 c 48 § 1; 1925 ex.s. c 130 § 20; 1897 c 71 § 13; 1893 c 124 § 13; 1891 c 140 § 13; 1890 p 534 § 12.]  
Presently codified as RCW 84.36.200 and 84.44.060.  
The Revised Code of Washington divided this session law section on the basis that the second sentence was an exemption; however, since the legislative history connects it directly with the situs for taxing personal property connected with a farm, it is here restored as a single section.
- 84.44.070 Source—[1939 c 206 § 11; 1925 ex.s. c 130 § 12; 1895 c 61 § 1; 1886 p 94 § 1.]  
“from” changed to “for” to correct manifest clerical error.
- 84.44.080 Source—[1939 c 206 § 13; 1925 ex.s. c 130 § 14; 1891 c 140 § 7; 1890 p 534 § 13.]
- 84.44.090 Source—[1925 ex.s. c 130 § 21; 1897 c 71 § 14; 1893 c 124 § 14; 1891 c 140 § 14; 1890 p 535 § 14.]  
“this act” changed to “this title”.

## Chapter 84.48 Equalization of Assessments

- 84.48.010 Source—[1939 c 206 § 35; 1925 ex.s. c 130 § 68; 1915 c 122 § 1; 1907 c 129 § 1; 1897 c 71 § 58; 1893 c 124 § 59; 1890 p 555 § 73; Code 1881 §§ 2873-2879.]  
Presently codified as RCW 84.48.010, 84.48.020, 84.48.030, 84.48.040 and 84.48.060; here restored as a single section.
- 84.48.050 Source—[1925 ex.s. c 130 § 69; 1890 p 557 § 74.]  
Presently codified as RCW 84.48.050 and 84.48.070; here restored as a single section.  
“the preceding section” changed to “RCW 84.48.010”.
- 84.48.080 Source—[1949 c 66 § 1; 1939 c 206 § 36; 1925 ex.s. c 130 § 70; 1917 c 55 § 1; 1915 c 7 § 1; 1907 c 215 § 1; 1899 c 141 § 4; 1897 c 71 § 60; 1893 c 124 § 61; 1890 p 557 § 75.]  
Presently codified as RCW 84.48.080, 84.48.090 and 84.48.100; here restored as a single section.  
This section contains language allowing the state board of equalization to levy state taxes in an amount not to exceed 5 mills on the dollar in any one year for general state purposes; subsequent legislative enactments provide for a 2 mill levy to be used exclusively for the public assistance program of the state (see section 84.52.050); therefore, the reference to 5 mills has been deleted and revised language now permits an amount for general state purposes not to exceed the lawful millage which brings it into conformity with existing and/or future law.

- Explanatory note. 84.48.110 Source—[1925 ex.s. c 130 § 71; 1899 c 141 § 5; 1897 c 71 § 61; 1893 c 124 § 62; 1890 p 558 § 76.]  
 84.48.120 Source—[1939 c 206 § 37; 1925 ex.s. c 130 § 72; 1890 p 544 § 38.]  
 84.48.130 Source—[1939 c 206 § 38; 1925 ex.s. c 130 § 73.]

Chapter 84.52 Levy of Taxes

- 84.52.010 Source—[1947 c 270 § 1; 1925 ex.s. c 130 § 74; 1920 ex.s. c 3 § 1; 1897 c 71 § 62; 1893 c 124 § 63.]  
 84.52.020 Source—[1939 c 37 § 1; 1925 ex.s. c 130 § 75; 1909 c 138 § 1; 1893 c 71 §§ 2, 3.]  
 The Revised Code of Washington rewrote this section on the grounds that there was unnecessary and redundant language therein. It is here restored as originally enacted including the detailed language relating to cities, school districts, etc.  
 84.52.030 Source—[1927 c 303 § 1; 1925 ex.s. c 130 § 77; 1903 c 165 § 1; 1897 c 71 § 63; 1893 c 124 § 64; 1890 p 559 § 78; Code 1881 § 2880.]  
 This section provides the time of levy for raising revenue for state, county and other taxing district purposes and imposes the duty upon appropriate officials and boards to levy taxes sufficient for such purposes. The section then provides specific millage limitations. Subsequent to the enactment of this law the forty-mill statute came into being and thereafter the 17th amendment to the state Constitution with its implementing statutes. All of the districts and municipal corporations enumerated are now subject to the existing forty-mill limitation; therefore the specific millages have been deleted herefrom and revised language imposing a duty upon such officials or boards to impose a tax sufficient for such purposes "within the limitations permitted by law" has been inserted while retaining the time of levy provisions. Detailed notes as to the tracing of these specific millages into existing law are on file in the office of the code reviser.  
 84.52.040 Source—[1919 c 142 § 3.]  
 84.52.050 Source—[1957 c 262 § 1; 1953 c 175 § 1; 1951 2nd ex.s. c 23 § 2; 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64).]  
 84.52.052 Source—[1959 c 304 § 8; 1959 c 290 § 1; 1957 c 58 § 15; 1957 c 32 § 1; 1955 c 93 § 1; 1953 c 189 § 1; 1951 2nd ex.s. c 23 § 3; 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64).]  
 This section was twice amended by the legislature in chapters 290 and 304, Laws of 1959. The two 1959 amendments are blended and each given effect thereby giving force to the legislative intent. Thus the provisions from chapter 304, Laws of 1959 relating to parks and recreation districts, and the provisions relating to cities and towns from chapter 290, Laws of 1959 are blended together in this section.  
 84.52.054 Source—[1955 c 105 § 1.]  
 84.52.056 Source—[1959 c 290 § 2; 1951 2nd ex.s. c 23 § 4; 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64).]  
 84.52.060 Source—[1935 c 131 § 1.]  
 Herein repealed without reenactment, see 84.98.040(125) and note thereto.  
 84.52.070 Source—[1925 ex.s. c 130 § 78; 1890 p 558 §§ 77, 78; Code 1881 § 2881.]

The revised Code of Washington revised the language herein apparently for the same reasons prescribed for section 84.52-.020, supra; session law language restored. Explanatory note.

84.52.080 Source—[1925 ex.s. c 130 § 79; 1909 c 230 § 4; 1905 c 128 § 1; 1897 c 71 §§ 64, 65; 1893 c 124 §§ 65, 66; 1890 p 566 §§ 79, 81; Code 1881 §§ 2883, 2884.]

84.52.090 Source—[1925 ex.s. c 130 § 80.]

#### Chapter 84.56 Collection of Taxes

84.56.010 Source—[1935 c 30 § 1; 1925 ex.s. c 130 § 82; 1890 p 561 § 83.]

84.56.020 Source—[1949 c 21 § 1; 1935 c 30 § 2; 1931 c 113 § 1; 1925 ex.s. c 130 § 83; 1917 c 141 § 1; 1899 c 141 § 6; 1897 c 71 § 68; 1895 c 176 § 14; 1893 c 124 § 69; 1890 p 561 § 84; Code 1881 § 2892.]  
Presently codified as RCW 84.56.020 and 84.56.030; here restored as a single section.

“this act” changed to “this title”.

84.56.050 Source—[1941 c 32 § 1; 1939 c 206 § 41; 1937 c 121 § 2; 1925 ex.s. c 130 § 84; 1897 c 71 § 69; 1893 c 124 § 70; 1890 p 561 § 85; Code 1881 §§ 2894, 2895.]

The language “from and after the taking effect of this act” deleted as obsolete.

84.56.060 Source—[1925 ex.s. c 130 § 85; 1897 c 71 § 70; 1893 c 124 § 71; 1890 p 561 § 86; Code 1881 § 2899.]

84.56.070 Source—[1949 c 21 § 2; 1935 c 30 § 4; 1933 c 33 § 1; 1925 ex.s. c 130 § 86; 1915 c 137 § 1; 1911 c 24 § 2; 1899 c 141 § 7; 1897 c 71 § 71; 1895 c 176 § 15; 1893 c 124 § 72; 1890 p 561 § 87; Code 1881 § 2903.]  
Presently codified as RCW 84.56.070, 84.56.080 and 84.56.100; here restored as a single section.

84.56.090 Source—[1949 c 21 § 3; 1939 c 206 § 43; 1937 c 20 § 1; 1925 ex.s. c 130 § 89; 1907 c 29 § 1.]

Presently codified as RCW 84.56.090, 84.56.110, 84.56.130 and 84.56.140; here restored as a single section.

“section 86 of this act” changed to “RCW 84.56.070”.

“section 88 of this act” changed to “RCW 84.56.120”.

84.56.120 Source—[1925 ex.s. c 130 § 88; 1907 c 29 § 2.]  
“this act” changed to “this section” since the penalty provision in the last portion of this section is restricted by the context.

84.56.150 Source—[1925 ex.s. c 130 § 90; 1899 c 32 § 1.]

84.56.160 Source—[1925 ex.s. c 130 § 91; 1899 c 32 § 2.]

84.56.170 Source—[1925 ex.s. c 130 § 92; 1899 c 32 § 3.]

“Sections 90 and 91 of this act” changed to “RCW 84.56.150 and 84.56.160”.

84.56.180 Source—[1939 c 206 § 46; 1925 ex.s. c 130 § 105; 1899 c 141 § 12; 1897 c 71 § 84.]

84.56.190 Source—[1925 ex.s. c 130 § 106; 1897 c 71 § 85.]

“the foregoing section” changed to “RCW 84.56.180”.

This section provides forfeiture of a certain sum for failure to notify assessor or pay tax in goods and merchandise which may be recovered in the same manner as delinquent personal property tax. The Revised Code of Washington revised this to provide that such forfeiture may be recovered by civil action on the grounds that personal property taxes were not collectible by court action. The session law language is here restored.

84.56.200 Source—[1925 ex.s. c 130 § 11.]

84.56.210 Source—[1939 c 206 § 42; 1929 c 70 § 1.]

The Revised Code of Washington revised this section to add the requirement that the assessor must notify the treasurer of the election to treat severed timber as personalty on the grounds that notification to the treasurer was required or otherwise the section is incomplete. The session law language is here restored as originally enacted.

- Explanatory note. 84.56.220 Source—[1935 c 30 § 5; 1925 ex.s. c 130 § 87; 1921 c 117 § 1; 1911 c 24 § 3.]
- 84.56.230 Source—[1925 ex.s. c 130 § 93; 1890 p 564 § 95.]
- 84.56.240 Source—[1925 ex.s. c 130 § 94; 1899 c 141 § 8; 1897 c 71 § 72; 1895 c 176 § 16; 1893 c 124 § 73; 1890 p 562 § 88.]
- 84.56.250 Source—[1925 ex.s. c 130 § 95; 1897 c 71 § 73; 1893 c 124 § 74; 1890 p 563 § 91.]
- 84.56.260 Source—[1925 ex.s. c 130 § 96; 1897 c 71 § 74; 1893 c 124 § 75.]  
The language providing that the section shall apply to all assessment rolls and warrants “which have been heretofore issued, upon which taxes may be due and unpaid, as well as those hereafter issued” is omitted as obsolete.
- 84.56.270 Source—[1945 c 59 § 1.]
- 84.56.280 Source—[1955 c 113 § 2; 1949 c 69 § 1, part; 1933 c 35 § 1, part; 1925 ex.s. c 130 § 97, part; 1899 c 141 § 9, part; 1897 c 71 § 76, part; 1895 c 176 § 17, part; 1893 c 124 § 77, part; 1890 p 565 § 96, part; Code 1881 § 2942, part.]
- 84.56.290 Source—[1955 c 113 § 3.]  
For remainder of history see source notes to section 84.56.280, supra.
- 84.56.300 Source—[1925 ex.s. c 130 § 98; 1899 c 141 § 10; 1897 c 71 § 77; 1895 c 176 § 18; 1893 c 124 § 78; 1890 p 565 § 99.]  
The next to the last sentence of this 1925 session law section reads: “He shall then satisfy himself that the collections of the interest required to be added after taxes have become delinquent have become collected and properly accounted for, and if so to charge the treasurer with the same.” The Revised Code of Washington revised this sentence to remove a somewhat awkward construction. On reenactment it is presented as revised and reads as follows: “He shall then satisfy himself that the interest required to be added after taxes have become delinquent has been collected and properly accounted for, and if so charge the treasurer therewith.”
- 84.56.310 Source—[1925 ex.s. c 130 § 100; 1897 c 71 § 79; 1893 c 124 § 84.]
- 84.56.320 Source—[1925 ex.s. c 130 § 102; 1897 c 71 § 81; 1893 c 124 § 86; 1890 p 583 § 133.]
- 84.56.330 Source—[1933 c 171 § 1.]
- 84.56.340 Source—[1939 c 206 § 44; 1933 c 171 § 2; 1925 ex.s. c 130 § 103; 1899 c 141 § 11; 1897 c 71 § 82; 1893 c 124 § 87; 1890 p 583 § 134.]  
Presently codified as RCW 84.56.340 and 84.56.350; here restored as a single section.
- 84.56.360 Source—[1939 c 155 § 1.]  
“this act” changed to “RCW 84.56.360, 84.56.370 and 84.56.380”.
- 84.56.370 Source—[1939 c 155 § 2.]
- 84.56.380 Source—[1939 c 155 § 3.]  
“this act” changed to “RCW 84.56.360 and 84.56.370”.
- 84.56.390 Source—[1955 c 112 § 2; 1925 ex.s. c 130 § 107, part; 1915 c 122 § 2, part; 1897 c 71 § 86, part; 1895 c 176 § 22, part; 1893 c 124 § 89, part.]
- 84.56.400 Source—[1955 c 112 § 3.]  
For remainder of history see source notes to section 84.56.390, supra.
- 84.56.410 Source—[1925 ex.s. c 130 § 109.]  
Herein codified as 84.09.040.
- 84.56.420 Source—[1925 ex.s. c 130 § 110.]  
Herein codified as 84.09.050.
- 84.56.430 Source—[1927 c 290 § 1; 1925 ex.s. c 130 § 108; 1897 c 71 § 87; 1893 c 124 § 90.]  
Presently codified as RCW 84.24.080.



## Chapter 84.60 Lien of Taxes

Explanatory  
note.

- 84.60.010 Source—[1925 ex.s. c 130 § 99; 1897 c 71 § 78; 1895 c 176 § 19; 1893 c 124 § 79; 1890 p 584 § 135.]  
“this act” changed to “this title”.
- 84.60.020 Source—[1943 c 34 § 1; 1939 c 206 § 45; 1935 c 30 § 7; 1925 ex.s. c 130 § 104; 1903 c 59 § 3; 1897 c 71 § 83; 1895 c 176 § 21; 1893 c 124 § 88.]  
Presently codified as RCW 84.60.020 and 84.60.030; here restored as a single section.  
“section 86 of this act” changed to “RCW 84.56.070”.  
“section 112 of this act” changed to “RCW 84.60.040”.
- 84.60.040 Source—[1925 ex.s. c 130 § 112, part; 1897 c 71 § 93, part; 1893 c 124 § 97.]  
This section is divided in the Revised Code of Washington and codified as RCW 84.08.170 and 84.60.040. Because of the divergence of subject matter the division is here retained with the paragraph having general application and authorizing abbreviations in tax proceedings being in 84.08.170, and the provision permitting the charging of personalty tax against realty being codified here in 84.60.040. See notes to 84.08.170, supra.
- 84.60.050 Source—[1957 c 277 § 1.]  
“section 3 of this act” changed to “RCW 84.60.070”.
- 84.60.060 Source—[1957 c 277 § 2.]  
“this act” changed to “RCW 84.60.050 through 84.60.070”.  
“section 3 of this act” changed to “RCW 84.60.070”.
- 84.60.070 Source—[1957 c 277 § 3.]  
“this act” changed to “RCW 84.60.050 through 84.60.070”.

## Chapter 84.64 Certificates of Delinquency

- 84.64.010 Source—[1925 ex.s. c 130 § 113; 1917 c 142 § 2; 1907 c 206 § 1; 1903 c 181 § 1; 1897 c 71 § 94.]
- 84.64.020 Source—[1925 ex.s. c 130 § 114; 1917 c 142 § 3; 1897 c 71 § 95.]
- 84.64.030 Source—[1925 ex.s. c 130 § 115; 1901 c 178 § 1; 1899 c 141 § 13; 1897 c 71 §§ 96, 97.]  
“section 119 of this act” changed to “RCW 84.64.070”.
- 84.64.040 Source—[1925 ex.s. c 130 § 116; 1903 c 165 § 1; 1899 c 141 § 14.]  
“this act” changed to “this chapter”.  
“section 130” changed to “RCW 84.64.120”.
- 84.64.050 Source—[1937 c 17 § 1; 1925 ex.s. c 130 § 117; 1917 c 113 § 1; 1901 c 178 § 3; 1899 c 141 § 15; 1897 c 71 § 98.]
- 84.64.060 Source—[1925 ex.s. c 130 § 118; 1897 c 71 § 99.]  
“this act” changed to “this chapter”.
- 84.64.070 Source—[1925 ex.s. c 130 § 119; 1917 c 142 § 4; 1899 c 141 § 17; 1897 c 71 § 102; 1895 c 176 § 25; 1893 c 124 § 121.]  
“this act” changed to “this chapter”.  
This section contains a sentence reading as follows: “No fee shall be charged for any redemption after the passage of this act.” The phrase “after the passage of this act” has been deleted as obsolete.
- 84.64.080 Source—[1939 c 206 § 47; 1937 c 118 § 1; 1925 ex.s. c 130 § 120; 1909 c 163 § 1; 1903 c 59 § 5; 1899 c 141 § 18; 1897 c 71 § 103; 1893 c 124 § 105; 1890 p 573 § 112; Code 1881 § 2917.]  
Presently codified as RCW 84.64.080, 84.64.090, 84.64.100 and 84.64.110; here restored as a single section.  
“this act” changed to “this chapter”.
- 84.64.120 Source—[1925 ex.s. c 130 § 121; 1903 c 59 § 4; 1897 c 71 § 104; 1893 c 124 § 106.]  
This section relating to appeals to the supreme court has a requirement that when a new bond is directed to be executed, the sureties thereon shall be justified “before the court as in bail upon arrest”. This quoted language has been revised so that the sureties are “to be justified as provided by law”. Under

Explanatory  
note.

- present practice the qualification and justification of sureties appears to be governed generally by chapter 19.72 as to personal sureties and by chapter 48.28 as to corporate sureties. The statutes relating to bail upon arrest in civil actions were repealed by 1927 c 162 § 4 which was introduced by the joint committee on the revision of laws in 1927 Senate Bill 61. Appended to that printed bill was an analysis stating that such law would simply be repealed without additional provisions were it not for the fact that other statutes referred to the bail upon arrest provisions in defining the qualifications and justification of sureties. Since sureties in these cases should qualify and justify as in other cases, and in order to avoid unnecessary amendment in the future, the amendatory language adopts the law as to sureties generally in preference to a reference to specific code sections. Thus we have here revised the language accordingly.
- 84.64.130 Source—[1925 ex.s. c 130 § 123; 1897 c 71 § 108; 1893 c 124 § 123.]
- 84.64.140 Source—[1925 ex.s. c 130 § 124.]
- 84.64.150 Source—[1925 ex.s. c 130 § 122; 1917 c 142 § 5; 1899 c 141 § 20; 1897 c 71 § 107; 1893 c 124 § 122.]
- 84.64.160 Source—[1925 ex.s. c 130 § 125; 1899 c 141 § 22; 1897 c 71 § 111; 1893 c 124 § 126.]
- 84.64.170 Source—[1925 ex.s. c 130 § 126; 1897 c 71 § 112; 1893 c 124 § 129.]  
“this act” changed to “this chapter”.
- 84.64.180 Source—[1925 ex.s. c 130 § 127; 1897 c 71 § 114; 1893 c 124 § 132; 1890 p 574 § 114.]  
“rendered after the passage of this act” changed to “rendered after January 9, 1926”.  
The translation of this phrase is here made instead of deleting it since it might have application in tracing a chain of title.
- 84.64.190 Source—[1925 ex.s. c 130 § 128; 1890 p 575 § 115.]
- 84.64.200 Source—[1925 ex.s. c 130 § 129; 1901 c 178 § 4; 1899 c 141 § 24; 1897 c 71 § 116; 1893 c 124 § 136.]  
The Revised Code of Washington presently omits the first two sentences of this section on the grounds that the matter is obsolete. The first sentence may be inoperative after such a lapse of time, and the second sentence is probably in amplification of the first. Nevertheless we have here restored such sentences making translations to the appropriate date of the act.  
“prior to the taking effect of this act” changed to “prior to January 9, 1926.”  
“this act” changed to “this title” the first time said term appears since delinquency may be provided elsewhere than in this chapter.  
The language “this act” changed to “this chapter” in the last three instances used since the foreclosure of liens and the purchases therein provided are all in this chapter.
- 84.64.210 Source—[1925 ex.s. c 130 § 130; 1899 c 141 § 26; 1897 c 71 § 119.]  
Presently the Revised Code of Washington also codifies 1947 c 60 § 1 in RCW 84.64.210; this latter separate session law section is herein codified as section 84.64.215.
- 84.64.215 Source—[1947 c 60 § 1.]  
Presently codified as part of RCW 84.64.210.
- 84.64.220 Source—[1925 ex.s. c 130 § 131; 1899 c 141 § 27.]  
“this act” changed to “this chapter”.
- 84.64.230 Source—[1925 ex.s. c 130 § 132; 1899 c 141 § 28.]  
“this act” changed to “this chapter”.
- 84.64.240 Source—[1925 ex.s. c 130 § 135; 1897 c 71 § 120.]  
“this act” changed to “this chapter”.
- 84.64.250 Source—[1925 ex.s. c 130 § 136; 1899 c 141 § 30.]
- 84.64.260 Source—[1925 ex.s. c 130 § 137; 1899 c 141 § 31.]

- 84.64.270 Source—[1945 c 172 § 1; 1937 c 68 § 1; 1927 c 263 § 1; 1925 ex.s. c 130 § 133; 1903 c 59 § 1; 1899 c 141 § 29; 1890 p 579 § 124; Code 1881 § 2934.] Explanatory note.  
Presently codified as RCW 84.64.270, 84.64.280 and 84.64.290; here restored as a single section.  
“this act” changed to “this chapter”.
- 84.64.300 Source—[1945 c 172 § 2; 1927 c 263 § 2; 1925 ex.s. c 130 § 134; 1903 c 59 § 5; 1890 p 577 § 119; Code 1881 § 2938.]  
“the preceding section” changed to “RCW 84.64.270”.  
“section 133, chapter 130, Laws of Extraordinary Session, 1925, as amended by section 1 of this act” changed to “RCW 84.64.270”.
- 84.64.310 Source—[1945 c 170 § 1.]
- 84.64.320 Source—[1947 c 238 § 1.]
- 84.64.330 Source—[1931 c 83 § 1; 1925 ex.s. c 171 § 1.]  
“this act” changed to “RCW 84.64.330 through 84.64.440”. The session law sections codified as sections 84.64.430 and 84.64.440 are supplemental to the basic act; hence are included within the reference “this act”.
- 84.64.340 Source—[1931 c 83 § 2; 1925 ex.s. c 171 § 2.]  
“this act” changed to “RCW 84.64.330 through 84.64.440”.
- 84.64.350 Source—[1931 c 83 § 3; 1925 ex.s. c 171 § 3.]  
“this act” changed to “RCW 84.64.330 through 84.64.440”.  
“state” has been changed to “statement” in the last sentence of the third paragraph to correct a manifest clerical error.
- 84.64.360 Source—[1925 ex.s. c 171 § 4.]
- 84.64.370 Source—[1931 c 83 § 4; 1925 ex.s. c 171 § 5.]  
“section 11298 of Remington’s Compiled Statutes” changed to “RCW 84.64.080”.
- 84.64.380 Source—[1931 c 83 § 5; 1925 ex.s. c 171 § 6.]  
“this act” changed to “RCW 84.64.330 through 84.64.440”.
- 84.64.390 Source—[1925 ex.s. c 171 § 7.]
- 84.64.400 Source—[1925 ex.s. c 171 § 8; 1925 ex.s. c 130 § 121; 1903 c 59 § 4; 1897 c 71 § 104; 1893 c 124 § 106.]  
“section 11299 of Remington’s Compiled Statutes” changed to “RCW 84.64.120”.
- 84.64.410 Source—[1925 ex.s. c 171 § 9.]
- 84.64.420 Source—[1925 ex.s. c 171 § 10.]  
“this act” changed to “RCW 84.64.330 through 84.64.440”.
- 84.64.430 Source—[1929 c 197 § 1.]  
“chapter 171 of the Laws of the Extraordinary Session of 1925” changed to “RCW 84.64.330 through 84.64.420”.
- 84.64.440 Source—[1929 c 197 § 2.]  
“the preceding section” changed to “RCW 84.64.430”.
- 84.64.450 Source—[1947 c 269 § 1.]
- 84.64.460 Source—[1959 c 129 § 1.]

## Chapter 84.68 Recovery of Taxes Paid or Property Sold for Taxes

- 84.68.010 Source—[1931 c 62 § 1.]
- 84.68.020 Source—[1937 c 11 § 1; 1931 c 62 § 2; 1925 c 18 § 7; 1927 c 280 § 7.]  
“this act” changed to “RCW 84.68.010 through 84.68.070”.
- 84.68.030 Source—[1931 c 62 § 3.]
- 84.68.040 Source—[1937 c 11 § 2; 1931 c 62 § 4.]
- 84.68.050 Source—[1937 c 11 § 3; 1931 c 62 § 5.]  
“levies” changed to “levied” to correct manifest clerical error.
- 84.68.060 Source—[1939 c 206 § 48; 1931 c 62 § 6.]  
This session law originally read as follows: “No action instituted pursuant to this act or otherwise to recover any tax assessed or levied prior to the passage of this act shall be brought subsequent to January 30th, 1932. No action instituted pursuant to this act or otherwise to recover any tax

Explanatory  
note.

- levied or assessed subsequent to the passage of this act shall be commenced after the 30th day of the next succeeding June following the year in which said tax became payable." Since much of this section is obsolete it has been revised to read as follows:
- "No action instituted pursuant to this chapter or otherwise to recover any tax levied or assessed shall be commenced after the 30th day of the next succeeding June following the year in which said tax became payable."
- 84.68.070 Source—[1939 c 206 § 49; 1931 c 62 § 7.]  
"this act" changed to "RCW 84.68.010 through 84.68.070".
- 84.68.080 Source—[1888 c 22 (p 43) § 1.]  
The language in this section relating to the enjoining of the sale of any property for taxes or the enjoining of the collection of any taxes has been deleted. These injunctive provisions originated in the 1888 law. The later comprehensive 1931 act set forth in sections 84.68.010 et seq., supra, have superseded the injunctive provisions of this and succeeding sections and such succeeding sections have also been revised accordingly. Thus this and succeeding sections, as revised, relate only to the *recovery* of property taxes.
- 84.68.090 Source—[1888 c 22 (p 44) § 2.]  
Language relating to injunctions is deleted so that the section applies only to recovery of taxes or property. See notes to section 84.68.080, supra.
- 84.68.100 Source—[1888 c 22 (p 44) § 3.]  
"this act" changed to "RCW 84.68.080 and 84.68.090".  
Language relating to injunctions is deleted so that the section applies only to recovery of taxes or property. See notes to section 84.68.080, supra.  
"complaint" changed to "complainant" to correct manifest clerical error.
- 84.68.110 Source—[1939 c 16 § 1.]  
"this act" changed to "RCW 84.68.110 through 84.68.150".
- 84.68.120 Source—[1939 c 16 § 2.]  
"this act" changed to "RCW 84.68.110 through 84.68.150".
- 84.68.130 Source—[1939 c 16 § 3.]
- 84.68.140 Source—[1939 c 16 § 4.]  
"chapter 62, Laws of 1931 (Sec. 11315-1 to 11315-8, inclusive, Rem. Rev. Stat.);" changed to "RCW 84.68.010 through 84.68.070".
- 84.68.150 Source—[1949 c 158 § 1; 1941 c 154 § 1; 1939 c 16 § 5.]  
"this act" changed to "RCW 84.16.110 through 84.68.150".

## Chapter 84.69 Refunds—1957 Act

- 84.69.010 Source—[1957 c 120 § 1.]  
"act" changed to "chapter" since all of 1957 c 120 is in this chapter.
- 84.69.020 Source—[1957 c 120 § 2.]
- 84.69.030 Source—[1957 c 120 § 3.]  
"act" changed to "chapter".
- 84.96.040 Source—[1957 c 120 § 4.]
- 84.69.050 Source—[1957 c 120 § 5.]
- 84.69.060 Source—[1957 c 120 § 6.]  
"act" changed to "chapter".
- 84.69.070 Source—[1957 c 120 § 7.]
- 84.69.080 Source—[1957 c 120 § 8.]
- 84.69.090 Source—[1957 c 120 § 9.]
- 84.96.100 Source—[1957 c 120 § 10.]  
"sections 1 through 9 of this act" changed to "RCW 84.69.010 through 84.69.090".
- 84.69.110 Source—[1957 c 120 § 11.]  
"act" changed to "chapter".

- 84.69.120 Source—[1957 c 120 § 12.]
- 84.69.130 Source—[1957 c 120 § 13.]  
“act” changed to “chapter”.
- 84.69.140 Source—[1957 c 120 § 14.]  
“the effective date of this chapter” changed to “June 12, 1957”.
- 84.69.150 Source—[1957 c 120 § 15.]
- 84.69.160 Source—[1957 c 120 § 16.]  
“act” changed to “chapter”.
- 84.96.170 Source—[1957 c 120 § 17.]

Explanatory  
note.

Chapter 84.72 Federal Payments in Lieu of Taxes

- 84.72.010 Source—[1941 c 199 § 1.]
- 84.72.020 Source—[1941 c 199 § 2.]
- 84.72.030 Source—[1941 c 199 § 3.]  
“section 2 of this act” changed to “RCW 84.72.020”.

Chapter 84.98 Construction

- 84.98.010 This section has been added to preserve continuity.
- 84.98.020 This section provides that title, chapter, section and sub-section headings are not part of the law.
- 84.98.030 Severability.
- 84.98.040 Repeals and saving.  
The laws set forth in the schedule of repeals were either repealed previously, or are substantially reenacted by this bill. Specifically noted below are certain acts not previously repealed, which are proposed for repeal without reenactment. The numbers in parentheses correspond to the like numbered subdivisions of the repealer schedule.
- (84) 1921 c 171 providing that the governor of the state should investigate the subject of taxation and make a report thereon to the next legislature is a temporary law.
- (88) 1925 ex.s. c 130 § 76 relating to the budgets of certain school districts has been superseded by later law codified as RCW 28.63.100-28.63.160.  
1925 ex.s. c 130 § 101 related to taxes due and unpaid prior to January 9, 1926; hence it is now obsolete.
- (91) 1927 c 280 § 7. This section was a reenactment of 1925 c 18 § 7 which was repealed by 1931 c 62 § 8. This 1927 section was held to be impliedly repealed by *Yakima Amusement Company*, 192 Wash. 175. Notice that sections 1 through 4 creating the tax commission are reenacted as the first sections in this tax code as sections 82.01.010 through 82.01.040; a section adopting such provisions by reference is in this title as section 84.08.005; the sections relating solely to property are reenacted in this title, as amended, in sections 84.08.010, 84.08.030, 84.08.040, 84.08.060, 84.08.070, 84.08.120, 84.08.130, 84.08.140; section 11 was codified in RCW 43.09.190 but is not repealed since Title 43 is not prepared for reenactment; the balance of the 1927 act has either been heretofore repealed and rerepealed herein or is covered by later law enacted herein.  
1927 c 280 § 9. This was a saving clause for the 1927 act and will be covered by the new continuation in saving clause in this chapter.  
1927 c 280 § 10 relates to the transfer of certain books, records and other equipment upon the devolution of powers to the the tax commission. No longer required as it is an accomplished fact.  
1927 c 280 § 13 was a construction section which will be covered by the construction chapter in this reenactment bill.
- (111) 1933 c 53 related to rebates, remission of interest, etc., and the effect of which was negated by 1945 c 134.
- (112) 1933 c 82 related to the extension of time for the payment of

Explanatory  
note.

- taxes, a rebate on taxes; these sections now appear to be obsolete and appear to have served the purpose for the years of 1932 and 1933.
- (118) 1933 ex.s. c 51 provides for rebates and installment payment of delinquent taxes; its provisions are negated by 1945 c 134.
  - (119) 1933 ex.s. c 53 relates to installment payments, remission of interest, etc., on personal property taxes. It has served its purpose and is now obsolete.
  - (122) 1935 c 79 relates to installment contracts and rebates for delinquent taxes; it is now obsolete.
  - (123) 1935 c 123 § 20 is a repealer and saving clause which will be covered in the reenactment bill.
  - (124) 1935 c 127 § 2 was a section preserving certain laws from repeal. All of such laws are herein repealed and reenacted and therefore this section is no longer required.
  - (125) 1935 c 131 authorizes specific millages for the institutions of higher learning. Subsequently amendment 17 of the state Constitution and the forty-mill implementing statutes rendered it obsolete; hence repealed without reenactment. See also notes to section 84.52.030, supra.
  - (126) 1935 c 166 relates to installment contracts and rebates and remission of interest and was negated by 1945 c 134.
  - (127) 1937 c 4 §§ 1, 2 was a temporary law withholding deeds on sales of property delinquent in taxes until July 1, 1937. It has served its purpose.
  - (132) 1937 c 57 relates to the remission of interest, installment agreements and procedure, the segregation of personal taxes, etc. This was negated by 1945 c 134.
  - (142) 1939 c 67 § 5 was a repealer and saving clause covered by the reenactment construction chapter.  
1939 c 67 § 8 was a temporary section making the 1939 act apply to the assessment of property for the year 1939.
  - (144) 1939 c 104 relating to real taxes before 1939, installment agreements, lien and foreclosure, rebates and remission. The provisions thereof were negated by 1945 c 134.
  - (149) 1939 c 206 § 50 was a saving clause to be covered by the new saving clause in the reenactment chapter.
  - (153) 1941 c 120 § 11 was a saving and construction provision which will be covered in the reenactment bill.
  - (154) 1941 c 144 amends 1939 c 104, discussed above.
  - (163) 1943 c 223 amends 1939 c 104 and 1941 c 144, discussed above.
  - (167) 1945 c 109 § 2. Temporary application section making act apply to taxes levied in 1945 for collection in 1946.
  - (168) 1945 c 134 validated certain payments under prior laws which provided for installment payment of delinquent taxes and is now obsolete.
- 84.98.050 Emergency clause.