

RCW 84.16.110 Apportionment of value to counties by department of revenue. Upon determination by the department of revenue of the true and fair value of the property appearing on such rolls the department 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 fair 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. [2001 c 187 § 12; 1997 c 3 § 122 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 29; 1967 ex.s. c 26 § 18; 1961 c 15 § 84.16.110. Prior: 1939 c 206 § 24; 1933 c 146 § 11; RRS § 11172-11.]

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

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

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

Effective date—1967 ex.s. c 26: See note following RCW 82.01.050.