

RCW 86.09.490 Assessment lien—Priority. The assessment upon real property shall be a lien against the property assessed, from and after the first day of January in the year in which the assessment becomes due and payable, but as between grantor and grantee such lien shall not attach until the county treasurer has completed the property tax roll for the current year's collection and provided the notification required by RCW 84.56.020. The lien shall be paramount and superior to any other lien theretofore or thereafter created, whether by mortgage or otherwise, except a lien for undelinquent flood control district assessments, diking or drainage, or diking or drainage improvement, district assessments and for unpaid and outstanding general ad valorem taxes, and such lien shall not be removed until the assessments are paid or the property sold for the payment thereof as provided by law. [2009 c 350 § 3; 1937 c 72 § 164; RRS § 9663E-164. Formerly RCW 86.08.560, part.]