

**RCW 46.44.173 Notice to treasurer and assessor of county where mobile home or park trailer to be located.** (1) Upon validation of a special permit as provided in RCW 46.44.170, the county treasurer shall forward notice of movement of the mobile home or park model trailer subject to property taxes to the treasurer's own county assessor and to the county assessor of the county in which the mobile home or park model trailer will be located.

(2) When a single trip special permit not requiring tax certification is issued, the department of transportation or the local authority shall notify the assessor of the county in which the mobile home or park model trailer is to be located. When a continuous trip special permit is used to transport a mobile home or park model trailer not requiring tax certification, the transporter shall notify the assessor of the county in which the mobile home or park model trailer is to be located. Notification is not necessary when the destination of a mobile home or park model trailer is a manufacturer, distributor, retailer, or location outside the state.

(3) A notification under this section shall state the specific, residential destination of the mobile home or park model trailer.  
[2002 c 168 s 7; 1984 c 7 s 61; 1977 ex.s. c 22 s 3.]

**Severability—1977 ex.s. c 22:** See note following RCW 46.04.302.