

**RCW 46.87.330 Assessments—When due, penalties—Reassessment—
Petition, notice, service—Injunctions, writs of mandate restricted.**

An owner of vehicles against whom an assessment is made under RCW 46.87.310 may petition for reassessment within thirty days after service of notice of the assessment upon the owner. If the petition is not filed within the thirty-day period, the amount of the assessment becomes final.

If a petition for reassessment is filed within the thirty-day period, the department must reconsider the assessment and, if the petitioner has requested in the petition, grant the petitioner an oral hearing and give the petitioner ten days notice of the time and place of the hearing. The department may continue the hearing from time to time. The decision of the department upon a petition for reassessment becomes final thirty days after service upon the petitioner of notice of the decision.

Every assessment made under RCW 46.87.310 becomes due and payable at the time it is served on the owner. If the assessment is not paid in full when it becomes final, the department must add a penalty of ten percent of the amount of the assessment.

Any notice of assessment, reassessment, oral hearing, or decision required under this section must be served personally or by mail. If served by mail, service is deemed to have been accomplished on the date the notice was deposited in the United States mail and mailed to the owner's address as it appears in the proportional registration records of the department.

An injunction or writ of mandate or other legal or equitable process may not be issued in any suit, action, or proceeding in any court against any officer of the state to prevent or enjoin the collection under this chapter of any fee or tax or any amount of fee or tax required to be collected, except as specifically provided for in chapter 34.05 RCW. [2015 c 228 s 30; 1996 c 91 s 3; 1987 c 244 s 46.]

Effective date—2015 c 228: See note following RCW 46.87.010.

Effective date—1996 c 91: See note following RCW 46.87.150.

Effective dates—1987 c 244: See note following RCW 46.87.010.