

**RCW 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. [1961 c 15 s 84.04.040. Prior: 1939 c 206 s 39; 1925 ex.s. c 130 s 81; 1897 c 71 s 66; 1893 c 124 s 67; 1890 p 560 s 82; RRS s 11242.]