

**RCW 84.09.040 Penalty for nonperformance of duty by county officers.** Every county auditor, county assessor, and county treasurer who in any case refuses or knowingly neglects to perform any duty enjoined on him or her by this title, or who consents to or connives at any evasion of its provisions whereby any proceeding herein provided for is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax roll at less than its true taxable value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction upon the complaint of any citizen who is a taxpayer; and the prosecuting attorney shall prosecute such suit to judgment and execution. [2013 c 23 s 345; 1961 c 15 s 84.09.040. Prior: 1925 ex.s. c 130 s 109; 1897 c 71 s 89; 1893 c 124 s 92; RRS s 11270. Formerly RCW 84.56.410.]