

**RCW 84.12.380 Assessment of nonoperating property.** All property of any company not assessed as operating property under the provisions of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county. [1961 c 15 s 84.12.380. Prior: 1935 c 123 s 17; 1891 c 140 s 34; 1890 p 542 s 33; RRS s 11156-17. Formerly RCW 84.12.180.]