

**RCW 84.40.065 Listing of taxable ships and vessels with department—Assessment—Rights of review.** (1) Every individual, corporation, association, partnership, trust, and estate shall list with the department of revenue all ships and vessels which are subject to their ownership, possession, or control and which are not entirely exempt from property taxation, and such listing shall be subject to the same requirements and penalties provided in this chapter for all other personal property in the same manner as provided in this chapter, except as may be specifically provided otherwise with respect to ships and vessels.

(2) The listing of ships and vessels shall be accomplished in the manner and upon forms prescribed by the department. Upon listing, the department shall assign a tax identification number for each vessel listed.

(3) The department shall assess all ships and vessels and shall, on or before January 31st of each year, mail to the owner of a ship or vessel, or to the person listing the ship or vessel if different from the owner, a notice showing the valuation of the ship or vessel assessed. Taxes due the following year shall be based upon the valuation. On or after February 15, but no later than thirty days before April 30, the department shall mail to the owner of a ship or vessel, or to the person listing the ship or vessel if different from the owner, a tax statement showing the valuation for the previous year of the ship or vessel assessed and the amount of tax owed for the current year.

(4) Any ship or vessel owner, or person listing the ship or vessel if different from the owner, disputing the assessment or disputing whether the ship or vessel is subject to taxation under this section shall have the same rights of review as any other ship or vessel owner subject to the excise tax contained in chapter 82.49 RCW in accordance with RCW 82.49.060. [1993 c 33 s 2; 1986 c 229 s 3; 1984 c 250 s 5. Formerly RCW 84.08.200.]

**Effective date—1993 c 33:** See note following RCW 82.49.060.

**Application—1986 c 229:** See note following RCW 84.36.080.

*Collection of ad valorem taxes: RCW 84.56.440.*

*Partial exemption for ships and vessels: RCW 84.36.080.*

*Valuation of vessels—Apportionment: RCW 84.40.036.*