

RCW 84.40.070 Companies, associations—Listing. The president, secretary, or principal accounting officer or agent of any company or association, whether incorporated or unincorporated, except as otherwise provided for in this title, shall make out and deliver to the assessor a statement of its property, setting forth particularly (1) the name and location of the company or association; (2) the real property of the company or association, and where situated; and (3) the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company, or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he or she can obtain. [2013 c 23 s 357; 2003 c 302 s 3; 1961 c 15 s 84.40.070. Prior: 1925 ex.s. c 130 s 27; 1897 c 71 s 20; 1893 c 124 s 20; 1891 c 140 s 20; 1890 p 538 s 21; Code 1881 s 2839; RRS s 11131.]