

**RCW 84.40.120 Oaths, who may administer—Criminal penalty for willful false listing.** (1) Any oath authorized to be administered under this title may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths.

(2) Any person willfully making a false list, schedule, or statement under oath is guilty of perjury under chapter 9A.72 RCW. [2003 c 53 s 409; 1961 c 15 s 84.40.120. Prior: 1925 ex.s. c 130 s 67; 1897 c 71 s 57; 1893 c 124 s 58; 1891 c 140 s 58; 1890 p 553 s 63; RRS s 11150.]

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.