

**RCW 84.48.110 Transcript of proceedings to county assessors—
Delinquent tax for certain preceding years included.** After certifying the record of the proceedings of the department in accordance with RCW 84.48.080, the department shall transmit to each county assessor a copy of the record of the proceedings of the department, specifying the amount to be levied and collected for state purposes for such year, and in addition thereto it shall certify to each county assessor the amount due to each state fund and unpaid from such county for the fifth preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The department shall close the account of each county for the fifth preceding year and charge the amount of such delinquency to the tax levies of the current year. These delinquent taxes are not subject to chapter 84.55 RCW. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the fifth preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected. [2017 3rd sp.s. c 13 s 306. Prior: 1994 c 301 s 44; 1994 c 124 s 32; 1987 c 168 s 1; 1984 c 132 s 4; 1981 c 260 s 17; prior: 1979 ex.s. c 86 s 4; 1979 c 151 s 185; 1973 c 95 s 11; 1961 c 15 s 84.48.110; prior: 1925 ex.s. c 130 s 71; RRS s 11223; prior: 1899 c 141 s 5; 1897 c 71 s 61; 1893 c 124 s 62; 1890 p 558 s 76.]

**Application—Tax preference performance statement and expiration—
2017 3rd sp.s. c 13 ss 301-314:** See notes following RCW 84.52.065.

Intent—2017 3rd sp.s. c 13: See note following RCW 28A.150.410.

Severability—1979 ex.s. c 86: See note following RCW 13.24.040.