

RCW 84.56.120 Removal of property from county or state after assessment without paying tax. After personal property has been assessed, it shall be unlawful for any person to remove the personal property subject to tax liens created pursuant to RCW 84.60.010 and 84.60.020 from the county in which the property was assessed and from the state until taxes and interest are paid, or until notice has been given to the county treasurer describing the property to be removed and in case of public or private sales of personal property, a list of the property desired to be sold shall be sent to the treasurer, the tax will be computed upon the consolidated tax levy for the previous year. Any taxes owed shall become an automatic lien upon the proceeds of any auction and shall be remitted to the county treasurer before final distribution to any person, as defined in this section. If proceeds are distributed in violation of this section, the seller or agent of the seller shall assume all liability for taxes, interest, and penalties owed to the county treasurer. Any person violating the provisions of this section shall be guilty of a misdemeanor. For the purposes of this section, "person" includes a property owner, mortgagor, creditor, or agent. [2004 c 79 s 6; 2003 c 23 s 2; 1991 c 245 s 20; 1961 c 15 s 84.56.120. Prior: 1925 ex.s. c 130 s 88; RRS s 11249; prior: 1907 c 29 s 2.]