

RCW 84.56.250 Penalty for willful noncollection to file delinquent list. (1) If any county treasurer willfully refuses to collect any taxes assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as provided in RCW 84.56.300, the treasurer shall be held, in his or her next settlement with the county legislative authority, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his or her salary and applied to the several funds for which they were levied.

(2) By June 30 of each year, each county treasurer must report the amount of uncollected personal property and real property taxes from the previous calendar year, where a treasurer refused to collect such taxes under subsection (1) of this section, to the department of commerce. The department of commerce must submit a summarized list of uncollected taxes by county to the legislature by July 15 of each year. [2019 c 433 s 1; 2001 c 299 s 19; 1961 c 15 s 84.56.250. Prior: 1925 ex.s. c 130 s 95; RRS s 11256; prior: 1897 c 71 s 73; 1893 c 124 s 74; 1890 p 563 s 91.]