

**RCW 84.56.290 Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list.** Whenever any tax shall have been heretofore, or shall be hereafter, canceled, reduced or modified in any final judicial, county board of equalization, state board of tax appeals, or administrative proceeding; or whenever any tax shall have been heretofore, or shall be hereafter canceled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the director of revenue shall, upon receipt from the county treasurer of a certified copy of the final judgment, order, or decree canceling, reducing, or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and nonpayment of taxes thereon, as the case may be, make corresponding entries and corrections on the director's records of the state's portion of reduced or canceled tax.

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county treasurer of such action, whereupon the county treasurer shall deduct on the treasurer's records the amount of such uncollectible taxes due the various state funds and shall immediately notify the department of revenue of the treasurer's action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the department of revenue the county assessor shall indicate to the county treasurer the assessments and the taxes due therefrom when the list is delivered to the county treasurer on December 15th. The county treasurer shall then notify the department of revenue of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the department of revenue. The county treasurer shall make proper accounting of all sums collected as either advance tax, compensating or additional tax, or supplemental or omitted tax and shall notify the department of revenue of the amounts due the various state funds according to the levy used in extending such tax, and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll. [1991 c 245 s 37; 1987 c 168 s 3; 1979 ex.s. c 86 s 8; 1961 c 15 s 84.56.290. Prior: 1955 c 113 s 3; prior: 1949 c 69 s 1, part; 1933 c 35 s 1, part; 1925 ex.s. c 130 s 97, part; Rem. Supp. 1949 s 11258, part; prior: 1899 c 141 s 9, part; 1897 c 71 s 76, part; 1895 c 176 s 17, part; 1893 c 124 s 77, part; 1890 p 565 s 96, part; Code 1881 s 2942, part.]

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