

RCW 46.87.340 Assessments—Lien for nonpayment. (1) If a person liable for the payment of fees and taxes fails to pay the amount, including any interest and penalty, together with costs incurred, there must be a lien in favor of the state upon all franchises, property, and rights to property, whether real or personal, belonging to or acquired, whether the property is employed by such person for personal or business use or is in the control of a trustee, receiver, or assignee. The lien is effective from the date fees and taxes were due and payable until the amount is satisfied. The lien has priority over any lien or encumbrance except liens of other fees and taxes having priority by law.

(2) The department must file with any county auditor or other agent a statement of claim and lien specifying the amount of delinquent fees, taxes, penalties, and interest owed. [2015 c 228 § 32; 1993 c 307 § 16; 1987 c 244 § 47.]

Effective date—2015 c 228: See note following RCW 46.87.010.

Effective dates—1987 c 244: See note following RCW 46.87.010.