

**RCW 84.16.120 Basis of apportionment.** The true and fair value of the property of each company as fixed and determined by the department of revenue as herein provided shall be apportioned to the respective counties in the following manner:

(1) If all the operating property of the company is situated entirely within a county and none of such property is located within, extends into, or through or is operated into or through any other county, the entire value thereof shall be apportioned to the county within which such property is situated, located, and operated.

(2) If the operating property of any company is situated or located within, extends into or is operated into or through more than one county, the value thereof shall be apportioned to the respective counties into or through which its cars are operated in the proportion that the length of main line track of the respective railroads moving such cars in such counties bears to the total length of main line track of such respective railroads in this state.

(3) If the property of any company is of such character that it will not be reasonable, feasible or fair to apportion the value as hereinabove provided, the value thereof shall be apportioned between the respective counties into or through which such property extends or is operated or in which the same is located in such manner as may be reasonable, feasible and fair. [2001 c 187 § 13; 1997 c 3 § 123 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 30; 1961 c 15 § 84.16.120. Prior: 1933 c 146 § 12; RRS § 11172-12; prior: 1907 c 36 § 7.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.