

**RCW 82.46.040 Tax is lien on property—Enforcement.** Any tax imposed under this chapter or RCW 82.46.070 and any interest or penalties thereon is a specific lien upon each piece of real property sold from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. [1990 1st ex.s. c 17 s 39; 1990 1st ex.s. c 5 s 4; 1982 1st ex.s. c 49 s 14.]

**Reviser's note:** This section was amended by 1990 1st ex.s. c 5 s 4 and by 1990 1st ex.s. c 17 s 39, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Severability—Part, section headings not law—1990 1st ex.s. c 17:** See RCW 36.70A.900 and 36.70A.901.

**Purpose—1990 1st ex.s. c 5:** See note following RCW 36.32.570.

**Intent—Construction—Effective date—Fire district funding—1982 1st ex.s. c 49:** See notes following RCW 35.21.710.