

**RCW 51.48.180 Emergency assessment and collection of taxes—  
Distrain and sale of property.** If the amount of taxes, interest, or penalties assessed by the director or the director's designee by order and notice of assessment pursuant to RCW 51.48.170 is not paid within ten days after the service or mailing of the order and notice of assessment, the director or the director's designee may collect the amount stated in said assessment by the distrain, seizure, and sale of the property, goods, chattels, and effects of the delinquent employer. There shall be exempt from distrain and sale under this section such goods and property as are exempt from execution under the laws of this state. [1986 c 9 § 15.]