

**RCW 82.38.235 Assessments—Warrant—Lien—Filing fee—Writs of execution and garnishment.** When an assessment becomes final the department may file with the clerk of any county within the state a warrant in the amount of the assessment of taxes, penalties, interest and a filing fee under RCW 36.18.012(10). The warrant is a lien upon title to, and interest in all real and personal property of the person against whom the warrant is issued. The warrant is sufficient to support the issuance of writs of execution and writs of garnishment in favor of the state. [2013 c 225 § 124; 2001 c 146 § 14; 1998 c 176 § 78; 1979 c 40 § 22.]

**Effective date—2013 c 225:** See note following RCW 82.38.010.