

**RCW 84.60.010 Priority of tax lien.** All taxes and levies which may hereafter be lawfully imposed or assessed are declared to be a lien respectively upon the real and personal property upon which they may hereafter be imposed or assessed, which liens include all charges and expenses of and concerning the taxes which, by the provisions of this title, are directed to be made. The lien has priority to and must be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation, or responsibility to or with which the real and personal property may become charged or liable, except that the lien is of equal rank with liens for amounts deferred under chapter 84.37 or 84.38 RCW. [2013 c 221 § 10; 1969 ex.s. c 251 § 1; 1961 c 15 § 84.60.010. Prior: 1925 ex.s. c 130 § 99; RRS § 11260; prior: 1897 c 71 § 78; 1895 c 176 § 19; 1893 c 124 § 79; 1890 p 584 § 135.]