

**RCW 36.21.100 Annual report to department of revenue on property tax levies and related matters.** Every county assessor shall report to the department of revenue on the property tax levies and related matters within the county annually at a date and in a form prescribed by the department of revenue. The report shall include, but need not be limited to, the results of sales-assessment ratio studies performed by the assessor. The ratio studies shall be based on use classes of real property and shall be performed under a plan approved by the department of revenue. [1991 c 218 § 4; 1987 c 138 § 8.]

**Effective date—1991 c 218:** See note following RCW 36.21.015.