

Chapter 84.12 RCW
ASSESSMENT AND TAXATION OF PUBLIC UTILITIES

Sections

- 84.12.200 Definitions.
- 84.12.210 Property used but not owned deemed sole operating property of owning company.
- 84.12.220 Jurisdiction to determine operating, nonoperating property.
- 84.12.230 Annual reports to be filed.
- 84.12.240 Access to books and records.
- 84.12.250 Depositions may be taken.
- 84.12.260 Default valuation by department of revenue—Penalty—Estoppel.
- 84.12.270 Annual assessment—Sources of information.
- 84.12.280 Classification of real and personal property.
- 84.12.300 Valuation of interstate utility—Apportionment of system value to state.
- 84.12.310 Deduction of nonoperating property.
- 84.12.320 Persons bound by notice.
- 84.12.330 Assessment roll—Notice of valuation.
- 84.12.340 Hearings on assessment, time and place of.
- 84.12.350 Apportionment of value by department of revenue.
- 84.12.360 Basis of apportionment.
- 84.12.370 Certification to county assessor—Entry upon tax rolls.
- 84.12.380 Assessment of nonoperating property.
- 84.12.390 Rules and regulations.

RCW 84.12.200 Definitions. The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) (a) "Airplane company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by aircraft, and engaged in the business of transporting persons and/or property for compensation, as owner, lessee or otherwise.

(b) "Airplane company" does not include a "commuter air carrier" as defined in RCW 82.48.010, whose ground property and equipment is located primarily on privately held real property.

(2) "Company" means and includes any railroad company, airplane company, electric light and power company, telegraph company, telephone company, gas company, pipe line company, or logging railroad company; and the term "companies" means and includes all of such companies.

(3) "Department" without other designation means the department of revenue of the state of Washington.

(4) "Electric light and power company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation, transmission or distribution of electricity in this state, and engaged in the business of furnishing, transmitting, distributing or generating electrical energy for light, heat or power for compensation as owner, lessee or otherwise.

(5) "Gas company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the manufacture, transportation, or distribution of natural or manufactured gas in this state, and engaged for compensation in the business of furnishing gas for light, heat, power or other use, as owner, lessee or otherwise.

(6) "Logging railroad company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of forest products by rail in this state, and engaged in the business of transporting forest products either as private carrier or carrier for hire.

(7) "Nonoperating property" means all physical property owned by any company, other than that used during the preceding calendar year in the conduct of its operations. It includes all lands and/or buildings wholly used by any person other than the owning company. In cases where lands and/or buildings are used partially by the owning company in the conduct of its operations and partially by any other person not assessable under this chapter under lease, sublease, or other form of tenancy, the operating and nonoperating property of the company whose property is assessed under this section must be determined by the department of revenue in such manner as will, in its judgment, secure the separate valuation of such operating and nonoperating property upon a fair and equitable basis. The amount of operating revenue received from tenants or occupants of property of the owning company may not be considered material in determining the classification of such property.

(8) "Operating property" means and includes all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerodromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the state of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly within and partly without the state, it means and includes a proportion of such personal property to be determined as in this chapter provided.

(9) "Person" means and includes any individual, firm, copartnership, joint venture, association, corporation, trust, or any other group acting as a unit, whether mutual, cooperative or otherwise, and/or trustees or receivers appointed by any court.

(10) "Pipe line company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance or transportation of oils, natural or manufactured gas and/or other substances, except water, by pipe line in this state, and engaged in such business for compensation, as owner, lessee or otherwise.

(11) "Railroad company" means and includes any person owning or operating a railroad, street railway, suburban railroad or interurban railroad in this state, whether its line of railroad be maintained at the surface, or above or below the surface of the earth, or by

whatever power its vehicles are transported; or owning any station, depot, terminal or bridge for railroad purposes, as owner, lessee or otherwise.

(12) "Telegraph company" means and includes any person owning, controlling, operating or managing any telegraph or cable line in this state, with appliances for the transmission of messages, and engaged in the business of furnishing telegraph service for compensation, as owner, lessee or otherwise.

(13) "Telephone company" means and includes any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the transmission of communication by telephone in this state through owned or controlled exchanges and/or switchboards, and engaged in the business of furnishing telephonic communication for compensation as owner, lessee or otherwise. [2013 c 56 s 1; 1998 c 335 s 1; 1994 c 124 s 13; 1987 c 153 s 1; 1975 1st ex.s. c 278 s 159; 1961 c 15 s 84.12.200. Prior: 1935 c 123 s 1; 1925 ex.s. c 130 s 36; 1907 c 131 s 2; 1907 c 78 s 2; RRS s 11156-1. Formerly RCW 84.12.010 and 84.12.020, part.]

Reviser's note: The definitions in this section have been alphabetized pursuant to RCW 1.08.015(2) (k).

Effective date—2013 c 56: See note following RCW 84.36.133.

Effective date—1998 c 335: "This act takes effect January 1, 1999." [1998 c 335 s 7.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.210 Property used but not owned deemed sole operating property of owning company. Property used but not owned by an operating company shall, whether such use be exclusive or jointly with others, be deemed the sole operating property of the owning company. [1961 c 15 s 84.12.210. Prior: 1935 c 123 s 1, subdivision (19); RRS s 11156-1(19). Formerly RCW 84.12.020, part.]

RCW 84.12.220 Jurisdiction to determine operating, nonoperating property. In all matters relating to assessment and taxation the department of revenue shall have jurisdiction to determine what is operating property and what is nonoperating property. [1975 1st ex.s. c 278 s 160; 1961 c 15 s 84.12.220. Prior: 1935 c 123 s 2; RRS s 11156-2. Formerly RCW 84.12.020, part.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.230 Annual reports to be filed. Each company doing business in this state shall annually on or before the 15th day of March, make and file with the department of revenue an annual report, in such manner, upon such form, and giving such information as the department may direct: PROVIDED, That the department, upon written request filed on or before such date and for good cause shown therein, may allow an extension of time for filing not to exceed sixty days. At

the time of making such report each company shall also be required to furnish to the department the annual reports of the board of directors, or other officers to the stockholders of the company, duplicate copies of the annual reports made to the interstate commerce commission or its successor agency and to the utilities and transportation commission of this state and duplicate copies of such other reports as the department may direct: PROVIDED, That the duplicate copies of these annual reports shall not be due until such time as they are due to the stockholders or commissioners. [1998 c 311 s 12; 1984 c 132 s 1; 1975 1st ex.s. c 278 s 161; 1961 c 15 s 84.12.230. Prior: 1935 c 123 s 3; 1925 ex.s. c 130 s 39; 1907 c 131 s 5; 1907 c 78 s 5; 1897 c 71 s 40; 1893 c 124 s 40; 1891 c 140 s 27; 1890 p 541 s 27; RRS s 11156-3. Formerly RCW 84.12.030.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.240 Access to books and records. The department of revenue shall have access to all books, papers, documents, statements, and accounts on file or of record in any of the departments of the state; and it shall have the power to issue subpoenas, signed by the director of the department or any duly authorized employee and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. The director of the department or any employee officially designated by the department is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by the director or any duly authorized employee of the department, upon a proper showing that such witness has been duly served with a subpoena and has refused to appear before the said department. In case of the refusal of a witness to produce books, papers, documents, or accounts, or to give evidence on matters material to the hearing, the department may institute proceedings in the proper superior court to compel such witness to testify or to produce such books or papers, and to punish him or her for such failure or refusal. All process issued by the department shall be served by the sheriff of the proper county or by a duly authorized agent of the department and such service, if made by the sheriff, shall be certified by him or her to the department of revenue without any compensation therefor. Persons appearing before the department in obedience to a subpoena shall receive the same compensation as witnesses in the superior court. The records, books, accounts, and papers of each company shall be subject to visitation, investigation, or examination by the department, or any employee thereof officially designated by the department. All real and/or personal property of any company shall be subject to visitation, investigation, examination, and/or listing at any and all times by the department, or any person officially designated by the director. [2013 c 23 s 346; 1975 1st ex.s. c 278 s 162; 1973 c 95 s 9; 1961 c 15 s 84.12.240. Prior: 1935 c 123 s 4; 1925 ex.s. c 130 s 37; 1907 c 131 s 3; 1907 c 78 s 3; RRS s 11156-4. Formerly RCW 84.12.080.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.250 Depositions may be taken. The department of revenue, in any matter material to the valuation, assessment or taxation of the operating property of any company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the depositions of witnesses are taken in civil actions in the superior court. [1975 1st ex.s. c 278 s 163; 1961 c 15 s 84.12.250. Prior: 1935 c 123 s 5; 1925 ex.s. c 130 s 38; 1907 c 131 s 4; 1907 c 78 s 4; RRS s 11156-5. Formerly RCW 84.12.090.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.260 Default valuation by department of revenue—Penalty—Estoppel. (1) If any company shall fail to materially comply with the provisions of RCW 84.12.230, the department shall add to the value of such company, as a penalty for such failure, five percent for every thirty days or fraction thereof, not to exceed ten percent, that the company fails to comply.

(2) If any company, or any of its officers or agents shall refuse or neglect to make any report required by this chapter, or by the department of revenue, or shall refuse to permit an inspection and examination of its records, books, accounts, papers or property requested by the department of revenue, or shall refuse or neglect to appear before the department of revenue in obedience to a subpoena, the department of revenue shall inform itself to the best of its ability of the matters required to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company, and the department shall add to the value so ascertained twenty-five percent as a penalty for such failure or refusal and such company shall be estopped to question or impeach the assessment of the department in any hearing or proceeding thereafter. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section.

(3) The department shall waive or cancel the penalty imposed under subsection (1) of this section for good cause shown.

(4) The department shall waive or cancel the penalty imposed under subsection (1) of this section when the circumstances under which the failure to materially comply with the provisions of RCW 84.12.230 do not qualify for waiver or cancellation under subsection (3) of this section if:

(a) The company fully complies with the reporting provisions of RCW 84.12.230 within thirty days of the due date or any extension granted by the department; and

(b) The company has timely complied with the provisions of RCW 84.12.230 for the previous two calendar years. The requirement that a company has timely complied with the provisions of RCW 84.12.230 for the previous two calendar years is waived for any calendar year in which the company was not required to comply with the provisions of RCW 84.12.230. [2007 c 111 s 201; 1984 c 132 s 2; 1975 1st ex.s. c 278 s 164; 1961 c 15 s 84.12.260. Prior: 1935 c 123 s 6; 1925 ex.s. c 130 s 41; 1907 c 131 s 7; 1907 c 78 s 6; 1891 c 140 s 37; 1890 p 544 s 36; RRS s 11156-6. Formerly RCW 84.12.100.]

Application—2007 c 111 ss 201 and 202: "Sections 201 and 202 of this act apply with respect to annual reports and annual statements originally due on or after July 22, 2007." [2007 c 111 s 203.]

Part headings not law—2007 c 111: See note following RCW 82.16.120.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.270 Annual assessment—Sources of information. The department of revenue must annually make an assessment of the operating property of all companies. Between the fifteenth day of March and the first day of July of each year the department must prepare an initial assessment roll upon which the department must enter and assess the true and fair value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. The department must finalize the assessment roll by the twentieth day of August of each year. For the purpose of determining the true and fair value of such property the department of revenue may inspect the property belonging to the companies and may take into consideration any information or knowledge obtained by the department from an examination and inspection of such property, or of the books, records, and accounts of such companies, the statements filed as required by this chapter, the reports, statements, or returns of such companies filed in the office of any board, office, or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the true and fair valuation of any and all property of such companies, whether operating or nonoperating property, and whether situated within or outside the state, and any other facts, evidence, or information that may be obtainable bearing upon the value of the operating property. However, in no event may any statement or report required from any company by this chapter be conclusive upon the department of revenue in determining the amount, character, and true and fair value of the operating property of such company. [2017 c 323 s 529; 2001 c 187 s 3; 1997 c 3 s 113 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 20; 1975 1st ex.s. c 278 s 165; 1961 c 15 s 84.12.270. Prior: 1939 c 206 s 19; 1935 c 123 s 7; 1925 ex.s. c 130 s 43; 1907 c 131 s 8; 1907 c 78 s 7; 1891 c 140 ss 28-31; 1890 p 541 ss 26-33; RRS s 11156-7. Formerly RCW 84.12.040.]

Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323: See note following RCW 82.04.040.

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.280 Classification of real and personal property. In making the assessment of the operating property of any railroad or logging railroad company and in the apportionment of the values and the taxation thereof, all land occupied and claimed exclusively as the right-of-way for railroads, with all the tracks and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the company, used in the operation thereof, without separating the same into land and improvements, shall be assessed as real property. And the rolling stock and other movable property belonging to any railroad or logging railroad company shall be considered as personal property and taxed as such: PROVIDED, That all of the operating property of street railway companies shall be assessed and taxed as personal property.

All of the operating property of airplane companies, telegraph companies, pipe line companies, and all of the operating property other than lands and buildings of electric light and power companies, telephone companies, and gas companies shall be assessed and taxed as personal property. [2001 c 187 s 4; 1998 c 335 s 2; 1997 c 3 s 114 (Referendum Bill No. 47, approved November 4, 1997); 1987 c 153 s 2; 1961 c 15 s 84.12.280. Prior: 1935 c 123 s 8; 1925 ex.s. c 130 s 44; 1907 c 78 s 8; 1891 c 140 ss 28-31; 1890 p 541 ss 26-33; RRS s 11156-8. Formerly RCW 84.12.050.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Effective date—1998 c 335: See note following RCW 84.12.200.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

RCW 84.12.300 Valuation of interstate utility—Apportionment of system value to state. In determining the value of the operating property within this state of any company, the properties of which lie partly within and partly without this state, the department of revenue may, among other things, take into consideration the value of the whole system as a unit, and for such purpose may determine, insofar as the same is reasonably ascertainable, the salvage value, the actual cost new, the cost of reproduction new less depreciation and plus appreciation, the par value, actual value and market value of the company's outstanding stocks and bonds during one or more preceding years, the past, present and prospective gross and net earnings of the whole system as a unit.

In apportioning such system value to the state, the department of revenue shall consider relative costs, relative reproduction cost, relative future prospects and relative track mileage and the distribution of terminal properties within and without the state and such other matters and things as the department may deem pertinent.

The department may also take into consideration the actual cost, cost of reproduction new, and cost of reproduction new less depreciation, earning capacity and future prospects of the property, located within the state and all other matters and things deemed pertinent by the department of revenue. [1975 1st ex.s. c 278 s 166; 1961 c 15 s 84.12.300. Prior: 1935 c 123 s 9; 1925 ex.s. c 130 s 44; 1907 c 78 s 8; RRS s 11156-9. Formerly RCW 84.12.060.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.310 Deduction of nonoperating property. For the purpose of determining the system value of the operating property of any such company, the department of revenue shall deduct from the true and fair value of the total assets of such company, the actual cash value of all nonoperating property owned by such company. For such purpose the department of revenue may require of the assessors of the various counties within this state a detailed list of such company's properties assessed by them, together with the assessable or assessed value thereof: PROVIDED, That such assessed or assessable value shall be advisory only and not conclusive on the department of revenue as to the value thereof. [2001 c 187 s 5; 1997 c 3 s 115 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 21; 1975 1st ex.s. c 278 s 167; 1961 c 15 s 84.12.310. Prior: 1935 c 123 s 10; RRS s 11156-10. Formerly RCW 84.12.070.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.320 Persons bound by notice. Every person, company or companies operating any property in this state as defined in this chapter shall be the representative of every title and interest in the property as owner, lessee or otherwise, and notice to such person shall be notice to all interests in the property for the purpose of assessment and taxation. The assessment and taxation of the property of the company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind and nature. [1961 c 15 s 84.12.320. Prior: 1935 c 123 s 11; RRS s 11156-11. Formerly RCW 84.12.120.]

RCW 84.12.330 Assessment roll—Notice of valuation. Upon the assessment roll must be placed after the name of each company a general description of the operating property of the company, which is considered sufficient if described in the language of RCW

84.12.200(8), as applied to the company, following which must be entered the true and fair value of the operating property as determined by the department of revenue. No assessment may be invalidated by reason of a mistake in the name of the company assessed, or the omission of the name of the owner or by the entry as owner of a name other than that of the true owner. When the department of revenue has prepared the assessment roll and entered thereon the true and fair value of the operating property of the company, as herein required, the department must notify the company by mail of the valuation determined by it and entered upon the roll. [2017 c 323 s 530; 2001 c 187 s 6; 1998 c 335 s 3; 1997 c 3 s 116 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 22; 1975 1st ex.s. c 278 s 168; 1961 c 15 s 84.12.330. Prior: 1935 c 123 s 12; 1925 ex.s. c 130 s 44; 1907 c 78 s 8; 1891 c 140 s 35; 1890 p 543 s 35; RRS s 11156-12. Formerly RCW 84.12.110.]

Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323: See note following RCW 82.04.040.

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Effective date—1998 c 335: See note following RCW 84.12.200.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.340 Hearings on assessment, time and place of.

Following the making of an assessment, every company may present a motion for a hearing on the assessment with the department of revenue within the first ten working days of July. The hearing on this motion shall be held within ten working days following the hearing request period. During this hearing, the company may present evidence relating to the value of its operating property and to the value of other taxable property in the counties in which its operating property is situate. Upon request in writing for such hearing, the department shall appoint a time and place therefor, within the period aforesaid, the hearing to be conducted in such manner as the department shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the department may deem proper or necessary, may be adjourned from time to time and from place to place and may be conducted by the department of revenue or by such member or members thereof as may be duly delegated to act for it. Testimony taken at this hearing shall be recorded. [1994 c 124 s 14; 1975 1st ex.s. c 278 s 169; 1961 c 15 s 84.12.340. Prior: 1953 c 162 s 1; 1939 c 206 s 20; 1935 c 123 s 13; RRS s 11156-13. Formerly RCW 84.12.130.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.350 Apportionment of value by department of revenue.

Upon determination by the department of revenue of the true and fair value of the property appearing on such rolls it shall apportion such value to the respective counties entitled thereto, as hereinafter provided, and shall determine the equalized assessed valuation of such property in each such county and in the several taxing districts therein, by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property in such county: PROVIDED, That, whenever the amount of the true and fair value of the operating property of any company otherwise apportionable to any county or other taxing district shall be less than two hundred fifty dollars, such amount need not be apportioned to such county or taxing district but may be added to the amount apportioned to an adjacent county or taxing district. [2001 c 187 s 7; 1997 c 3 s 117 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 23; 1967 ex.s. c 26 s 17; 1961 c 15 s 84.12.350. Prior: 1939 c 206 s 21; 1935 c 123 s 14; RRS s 11156-14. Formerly RCW 84.12.140.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Effective date—1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 84.12.360 Basis of apportionment. The true and fair value of the operating property assessed to a company, as fixed and determined by the department of revenue, shall be apportioned by the department of revenue to the respective counties and to the taxing districts thereof wherein such property is located in the following manner:

(1) Property of all railroad companies other than street railroad companies, telegraph companies and pipe line companies—upon the basis of that proportion of the value of the total operating property within the state which the mileage of track, as classified by the department of revenue (in case of railroads), mileage of wire (in the case of telegraph companies), and mileage of pipe line (in the case of pipe line companies) within each county or taxing district bears to the total mileage thereof within the state, at the end of the calendar year last past. For the purpose of such apportionment the department may classify railroad track.

(2) Property of street railroad companies, telephone companies, electric light and power companies, and gas companies—upon the basis of relative value of the operating property within each county and taxing district to the value of the total operating property within the state to be determined by such factors as the department of revenue shall deem proper.

(3) Planes or other aircraft of airplane companies—upon the basis of such factor or factors of allocation, to be determined by the department of revenue, as will secure a substantially fair and equitable division between counties and other taxing districts.

All other property of airplane companies—upon the basis set forth in subsection (2) of this section.

The basis of apportionment with reference to all public utility companies above prescribed shall not be deemed exclusive and the department of revenue in apportioning values of such companies may also take into consideration such other information, facts, circumstances, or allocation factors as will enable it to make a substantially just and correct valuation of the operating property of such companies within the state and within each county thereof. [2001 c 187 s 8; 1998 c 335 s 4; 1997 c 3 s 118 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 24; 1987 c 153 s 3; 1975 1st ex.s. c 278 s 170; 1961 c 15 s 84.12.360. Prior: 1955 c 120 s 1; 1935 c 123 s 15; 1925 ex.s. c 130 s 47; 1917 c 25 s 1; 1907 c 78 s 11; 1891 c 140 s 33; 1890 p 541 s 30; RRS s 11156-15. Formerly RCW 84.12.150.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Effective date—1998 c 335: See note following RCW 84.12.200.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.370 Certification to county assessor—Entry upon tax rolls. When the department of revenue shall have determined the equalized assessed value of the operating property of each company in each of the respective counties and in the taxing districts thereof, as hereinabove provided, the department of revenue shall certify such equalized assessed value to the county assessor of the proper county. The county assessor shall enter the company's real operating property upon the real property tax rolls and the company's personal operating property upon the personal property tax rolls of the county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating property of the company in such county and the taxing districts therein for that year, upon which taxes shall be levied and collected in the same manner as on the general property of such county. [1994 c 301 s 25; 1975 1st ex.s. c 278 s 171; 1961 c 15 s 84.12.370. Prior: 1935 c 123 s 16; RRS s 11156-16. Formerly RCW 84.12.160.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.12.380 Assessment of nonoperating property. All property of any company not assessed as operating property under the provisions

of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county. [1961 c 15 s 84.12.380. Prior: 1935 c 123 s 17; 1891 c 140 s 34; 1890 p 542 s 33; RRS s 11156-17. Formerly RCW 84.12.180.]

RCW 84.12.390 Rules and regulations. The department of revenue shall have the power to make such rules and regulations, not inconsistent herewith, as may be convenient and necessary to enforce and carry out the provisions of this chapter. [1975 1st ex.s. c 278 s 172; 1961 c 15 s 84.12.390. Prior: 1935 c 123 s 18; RRS s 11156-18. Formerly RCW 84.08.070, part.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.