

**RCW 36.21.090 Initial placement of mobile home on assessment roll.** When any mobile home first becomes subject to assessment for property taxes in this state, the county assessor is authorized to place the mobile home on the assessment rolls for purposes of tax levy up to August 31st of each year. The assessed valuation of the mobile home shall be considered as of the July 31st immediately preceding the date that the mobile home is placed on the assessment roll. [1987 c 134 § 2; 1977 ex.s. c 22 § 7.]

**Severability—1977 ex.s. c 22:** See note following RCW 46.04.302.