

RCW 60.68.045 Tax lien index—Duties of county auditor—Uniform commercial code filing system—Department of licensing. (1) When a notice of a tax lien is recorded under RCW 60.68.015(2), the county auditor shall forthwith enter it in the general index showing the name and residence of the taxpayer named in the notice, the collector's serial number of the notice, the date and hour of recording, and the amount of tax and penalty assessed. The auditor shall have the ability to produce a separate tax lien index listing.

(2) When a notice of a tax lien is filed under RCW 60.68.015(3), the department of licensing shall enter it in the uniform commercial code filing system showing the name and address of the taxpayer as the debtor, and the internal revenue service as a secured party, and include the collector's serial number of the notice, the date and hour of filing, and the amount of tax and penalty assessed. [1999 c 233 § 7; 1992 c 133 § 3; 1988 c 73 § 5.]

Effective date—1999 c 233: See note following RCW 4.28.320.