

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 § 530; 2001 c 187 § 6; 1998 c 335 § 3; 1997 c 3 § 116 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 22; 1975 1st ex.s. c 278 § 168; 1961 c 15 § 84.12.330. Prior: 1935 c 123 § 12; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; 1891 c 140 § 35; 1890 p 543 § 35; RRS § 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.