

**RCW 84.16.090 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 84.16.010(3) or otherwise, following which must be entered the true and fair value of the operating property as determined by the department of revenue. No assessment is invalid by a mistake in the name of the company assessed, by omission of the name of the owner or by the entry of a name other than that of the true owner. When the department of revenue has prepared the initial assessment roll and entered thereon the true and fair value of the operating property of the company, as required, the department must notify the company by mail of the valuation determined by it and entered upon the roll; and thereupon such valuation must become the true and fair value of the operating property of the company, subject to revision or correction by the department of revenue as hereinafter provided; and must be the valuation upon which, after equalization by the department of revenue as hereinafter provided, the taxes of such company are based and computed. [2017 c 323 § 532; 2001 c 187 § 11; 1997 c 3 § 121 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 28; 1975 1st ex.s. c 278 § 181; 1961 c 15 § 84.16.090. Prior: 1933 c 146 § 9; RRS § 11172-9; prior: 1907 c 36 § 4.]

**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.