

**RCW 84.56.010 Establishment of tax rolls by treasurer—Public record—Tax roll account—Authority to receive, collect taxes.** On or before the first Monday in January next succeeding the date of levy of taxes the county treasurer shall establish tax rolls of his or her county as certified by the county assessor for such assessment year, and said rolls shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax roll account" for . . . . . and said rolls shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: PROVIDED, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the county treasurer has completed the tax roll for the current year's collection and provided the notification required by RCW 84.56.020. [2007 c 105 § 1; 1994 c 301 § 50; (1975-'76 2nd ex.s. c 10 § 1 expired December 31, 1976); 1965 ex.s. c 7 § 2; 1961 c 15 § 84.56.010. Prior: 1935 c 30 § 1; 1925 ex.s. c 130 § 82; RRS § 11243; prior: 1890 p 561 § 83.]