

RCW 84.72.020 Basis of apportionment. Any such moneys so paid to the state treasurer shall be apportioned to the state and to the taxing districts thereof that would be entitled to share in the property taxes in lieu of which such payments are made in the same proportion that the state and such taxing units would have shared in such property taxes if the same had been levied. The basis of apportionment shall be the same as that of property taxes first collectible in the year in which such lieu payment is made: PROVIDED, That if any such lieu payment cannot be so apportioned the apportionment shall be made on such basis as the department of revenue shall deem equitable and proper. [1975 1st ex.s. c 278 § 212; 1961 c 15 § 84.72.020. Prior: 1941 c 199 § 2; Rem. Supp. 1941 § 11337-16.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.