

WAC 82-12-060 Statement of assessment—Delivery—Certification.

When an assessment roll has been approved and confirmed, the assessing district, or in the case of an irrigation district the county treasurer, shall forward the statement of assessment to the director and to the agency head. The agency head shall investigate the assessment and submit a certification to the director that:

(1) The assessment claim is correct and properly chargeable to the state;

(2) No funds were specifically appropriated to his agency or budgeted from local fund sources for payment of assessment claims, or that such funds have been expended;

(3) If interest is to be charged, that it is the same rate as for other property situated in the same assessing district:

(a) Statutory authority governing the interest rate charged will be referenced;

(b) Agency heads may request that such information be provided by the county treasurer submitting the assessment claim;

(4) It is a proper charge to the program(s) and fund(s) named, and the reasons therefor; and

(5) The certification statement shall identify the payee and the amount due.

[Order I, Regulation 6, filed 12/7/64.]