

**RCW 51.16.170 Lien for premiums, assessments, contributions, and penalties—Priority—In general—Notice.** Separate and apart from and in addition to the foregoing provisions in this chapter, the claims of the state for payments and penalties due under this title shall be a lien prior to all other liens or claims and on a parity with prior tax liens not only against the interest of any employer, in real estate, plant, works, equipment, and buildings improved, operated, or constructed by any employer, and also upon any products or articles manufactured by such employer.

The lien created by this section shall attach from the date of the commencement of the labor upon such property for which such premiums are due. In order to avail itself of the lien hereby created, the department shall, within four months after the employer has made report of his or her payroll and has defaulted in the payment of his or her premiums thereupon, file with the county auditor of the county within which such property is then situated, a statement in writing describing in general terms the property upon which a lien is claimed and stating the amount of the lien claimed by the department. If any employer fails or refuses to make report of his or her payroll, the lien hereby created shall continue in full force and effect, although the amount thereof is undetermined and the four months' time within which the department shall file its claim of lien shall not begin to run until the actual receipt by the department of such payroll report. From and after the filing of such claim of lien, the department shall be entitled to commence suit to cause such lien to be foreclosed in the manner provided by law for the foreclosure of other liens on real or personal property, and in such suit the certificate of the department stating the date of the actual receipt by the department of such payroll report shall be prima facie evidence of such fact. [2010 c 8 s 14007; 1986 c 9 s 5; 1961 c 23 s 51.16.170. Prior: 1959 c 308 s 24; prior: 1951 c 214 s 1; 1929 c 132 s 4, part; 1923 c 136 s 3, part; 1917 c 120 s 5, part; 1917 c 28 s 2, part; 1915 c 188 s 3, part; 1911 c 74 s 8, part; RRS s 7682, part.]