

**RCW 82.45.070 Tax is lien on property—Enforcement.** The tax provided for in this chapter and any interest or penalties thereon is a specific lien upon each parcel of real property located in this state that is either sold or that is owned by an entity in which a controlling interest has been transferred or acquired. The lien attaches from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. [2010 1st sp.s. c 23 s 209; 1969 ex.s. c 223 s 28A.45.070. Prior: 1951 1st ex.s. c 11 s 9. Formerly RCW 28A.45.070, 28.45.070.]

**Effective date—2010 1st sp.s. c 23:** See note following RCW 82.32.655.

**Findings—Intent—2010 1st sp.s. c 23:** See notes following RCW 82.04.220.