

RCW 84.08.120 Duty to obey orders of department of revenue. It shall be the duty of every public officer to comply with any lawful order, rule, or regulation of the department of revenue made under the provisions of this title, and whenever it shall appear to the department of revenue that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation or to the levy or collection of taxes has failed to comply with the provisions of this title or with any other law relating to such duties or the rules of the department made in pursuance thereof, the department after a hearing on the facts may issue its order directing such public officer or employee to comply with such provisions of law or of its rules, and if such public officer or employee for a period of ten days after service on him or her of the department's order shall neglect or refuse to comply therewith, the department of revenue may apply to a judge of the superior court or court commissioner of the county in which said public officer or employee holds office for an order returnable within five days from the date thereof to compel such public officer or employee to comply with such provisions of law or of the department's order, or to show cause why he or she should not be compelled so to do, and any order issued by the judge pursuant thereto shall be final. The remedy herein provided shall be cumulative and shall not exclude the department of revenue from exercising any power or rights otherwise granted. [2013 c 23 s 342; 1975 1st ex.s. c 278 s 155; 1961 c 15 s 84.08.120. Prior: 1939 c 206 s 7; 1927 c 280 s 12; 1925 c 18 s 12; RRS s 11102.]

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