

**RCW 84.41.120 Assessor to keep records—Orders of department of revenue, compliance enjoined, remedies.** Each county assessor shall keep such books and records as are required by the rules and regulations of the department of revenue and shall comply with any lawful order, rule, or regulation of the department of revenue.

Whenever it appears to the department of revenue that any assessor has failed to comply with any of the provisions of this chapter relating to his or her duties or the rules of the department of revenue made in pursuance thereof, the department of revenue, after a hearing on the facts, may issue an order directing such assessor to comply with such provisions of this chapter or rules of the department of revenue. Such order shall be mailed by registered mail to the assessor at the county courthouse. If, upon the expiration of fifteen days from the date such order is mailed, the assessor has not complied therewith or has not taken measures that will insure compliance within a reasonable time, the department of revenue may apply to a judge of the superior court or court commissioner of the county in which such assessor holds office, for an order returnable within five days from the date thereof to compel him or her to comply with such provisions of law or of the order of the department of revenue or to show cause why he or she should not be compelled so to do. Any order issued by the judge pursuant to such order to show cause shall be final. The remedy herein provided shall be cumulative and shall not exclude the department of revenue from exercising any powers or rights otherwise granted. [2013 c 23 s 366; 1975 1st ex.s. c 278 s 202; 1961 c 15 s 84.41.120. Prior: 1955 c 251 s 12.]

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