## RCW 86.09.478 Assessments-Omitted property may be back-

**assessed**. Any property which may have escaped assessment for any year or years, shall in addition to the assessment for the then current year, be assessed for such year or years with the same effect and with the same penalties as are provided for such current year and any property delinquent in any year may be directly assessed during the current year for any expenses caused the district on account of such delinquency. [1937 c 72 s 160; RRS s 9663E-160. Formerly RCW 86.08.550.]