

# FINAL BILL REPORT

## SSB 6441

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### C 286 L 06

Synopsis as Enacted

**Brief Description:** Changing the law related to judicial orders concerning distraint of personal property.

**Sponsors:** Senate Committee on Judiciary (originally sponsored by Senators Johnson and Kline).

**Senate Committee on Judiciary**

**House Committee on Judiciary**

**Background:** The county treasurer is the receiver and collector of all taxes extended upon the tax rolls of the county and taxes on real and personal property are due and payable to the treasurer on or before a date set out in statute. After a specified amount of time has succeeded the levy of taxes, the county treasurer must proceed to collect all personal property taxes. If the treasurer is unable to collect the taxes when due, he or she will prepare papers in distraint, containing a description of the personal property, the amount of taxes, the amount of accrued interest, and the name of the owner. Current law directs the treasurer to distraint, or seize, sufficient goods and chattels belonging to the person charged with the taxes to pay the taxes. Notice is required to be posted in three public places in the county, stating when and where the property will be sold. If, in the judgment of the assessor or county treasurer, personal property is being removed beyond state lines, dissipated, sold, or disposed of so as to jeopardize collection of taxes, the treasurer will immediately prepare papers in distraint and will distraint sufficient goods and chattels belonging to the person charged with the taxes.

When the property subject to distraint is on private property, the treasurer must obtain a warrant issued by a superior court judge. A 1994 Washington Supreme Court case, *Seattle v. McCready*, held that if a warrant is issued by a magistrate without the authority to do so, it has no more validity than a warrant signed by a private citizen and cannot serve as the authority of law.

**Summary:** If there is probable cause to believe there is property within the county subject to distraint, any superior or district court judge in the county may, upon the request of the sheriff, county treasurer, or agent of the county treasurer, issue a warrant commanding the search for and seizure of the property described in the request for the warrant at the place described in the request for the warrant. The criminal rules of superior court and district court govern the procedure for issuance and execution and return of the warrant and for return of any property seized.

**Votes on Final Passage:**

Senate	45	0
House	96	1

**Effective:** June 7, 2006