

SHB 2986 - S COMM AMD

By Committee on Government Operations & Elections

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 84.56.050 and 1991 c 245 s 17 are each amended to
4 read as follows:

5 On receiving the tax rolls the treasurer shall post all real and
6 personal property taxes from the rolls to the treasurer's tax roll, and
7 shall carry forward to the current tax rolls a memorandum of all
8 delinquent taxes on each and every description of property, and enter
9 the same on the property upon which the taxes are delinquent showing
10 the amounts for each year. The treasurer shall notify each
11 (~~(taxpayer)~~) property owner in the county, at the expense of the
12 county, of the amount of the real and personal property, and the
13 current and delinquent amount of tax due on the same; and the treasurer
14 shall have printed on the notice the name of each tax and the levy made
15 on the same. The county treasurer shall be the sole collector of all
16 delinquent taxes and all other taxes due and collectible on the tax
17 rolls of the county(~~(: PROVIDED, That)~~). The term "~~(taxpayer)~~
18 property owner" as used in this section (~~(shall)~~) means any person as
19 defined in RCW 84.04.075 charged, or whose property is charged, with
20 property tax; and the person to be notified is (~~(that person whose name~~
21 ~~appears)~~) the owner's name of record as it exists on the tax roll
22 herein mentioned(~~(: PROVIDED, FURTHER, That)~~). However, if no name so
23 appears the person to be notified is that person shown by the
24 treasurer's tax rolls or duplicate tax receipts of any preceding year
25 as the payer of the tax last paid on the property in question.

26 **Sec. 2.** RCW 58.08.040 and 1997 c 393 s 11 are each amended to read
27 as follows:

28 Prior to any person recording a plat, replat, altered plat, or
29 binding site plan subsequent to May 31st in any year and prior to the

1 date of the (~~collection of taxes~~) completion of the tax roll for
2 collection in the ensuing year, the person shall deposit with the
3 county treasurer a sum equal to the product of the county assessor's
4 latest valuation on the property less improvements in such subdivision
5 multiplied by the current year's dollar rate increased by twenty-five
6 percent on the property platted. The treasurer's receipt shall be
7 evidence of the payment. The treasurer shall appropriate so much of
8 the deposit as will pay the taxes and assessments on the property when
9 the levy rates are certified by the assessor using the value of the
10 property at the time of filing a plat, replat, altered plat, or binding
11 site plan, and in case the sum deposited is in excess of the amount
12 necessary for the payment of the taxes and assessments, the treasurer
13 shall return, to the party depositing, the amount of excess.

14 **Sec. 3.** RCW 84.40.042 and 2002 c 168 s 8 are each amended to read
15 as follows:

16 (1) When real property is divided in accordance with chapter 58.17
17 RCW, the assessor shall carefully investigate and ascertain the true
18 and fair value of each lot and assess each lot on that same basis,
19 unless specifically provided otherwise by law. For purposes of this
20 section, "lot" has the same definition as in RCW 58.17.020.

21 (a) For each lot on which an advance tax deposit has been paid in
22 accordance with RCW 58.08.040, the assessor shall establish the true
23 and fair value by October 30 of the year following the recording of the
24 plat, replat, altered plat, or binding site plan. The value
25 established shall be the value of the lot as of January 1 of the year
26 the original parcel of real property was last revalued. An additional
27 property tax shall not be due on the land until the calendar year
28 following the year for which the advance tax deposit was paid if the
29 deposit was sufficient to pay the full amount of the taxes due on the
30 property.

31 (b) For each lot on which an advance tax deposit has not been paid,
32 the assessor shall establish the true and fair value not later than the
33 calendar year following the recording of the plat, map, subdivision, or
34 replat. For purposes of this section, "subdivision" means a division
35 of land into two or more lots.

36 (c) For each subdivision, all current year and delinquent taxes and
37 assessments on the entire tract must be paid in full in accordance with

1 RCW 58.17.160 and 58.08.030 except when property is being acquired by
2 a government for public use. For purposes of this section, "current
3 year taxes" means taxes that are collectible under RCW 84.56.010
4 subsequent to ~~((February 14))~~ completing the tax roll for current year
5 collection.

6 (2) When the assessor is required by law to segregate any part or
7 parts of real property, assessed before or after July 27, 1997, as one
8 parcel or when the assessor is required by law to combine parcels of
9 real property assessed before or after July 27, 1997, as two or more
10 parcels, the assessor shall carefully investigate and ascertain the
11 true and fair value of each part or parts of the real property and each
12 combined parcel and assess each part or parts or each combined parcel
13 on that same basis.

14 **Sec. 4.** RCW 84.56.070 and 2007 c 295 s 5 are each amended to read
15 as follows:

16 ~~((On the fifteenth day of February succeeding the levy of taxes,))~~
17 The county treasurer shall proceed to collect all personal property
18 taxes after first completing the tax roll for the current year's
19 collection. The treasurer shall give notice by mail to all persons
20 charged with personal property taxes, and if such taxes are not paid
21 before they become delinquent, the treasurer shall forthwith proceed to
22 collect the same. In the event that he or she is unable to collect the
23 same when due, the treasurer shall prepare papers in distraint, which
24 shall contain a description of the personal property, the amount of
25 taxes, the amount of the accrued interest at the rate provided by law
26 from the date of delinquency, and the name of the owner or reputed
27 owner. The treasurer shall without demand or notice distraint
28 sufficient goods and chattels belonging to the person charged with such
29 taxes to pay the same, with interest at the rate provided by law from
30 the date of delinquency, together with all accruing costs, and shall
31 proceed to advertise the same by posting written notices in three
32 public places in the county in which such property has been distrained,
33 one of which places shall be at the county court house, such notice to
34 state the time when and place where such property will be sold. The
35 county treasurer, or the treasurer's deputy, shall tax the same fees
36 for making the distraint and sale of goods and chattels for the payment
37 of taxes as are allowed by law to sheriffs for making levy and sale of

1 property on execution; traveling fees to be computed from the county
2 seat of the county to the place of making distraint. If the taxes for
3 which such property is distrained, and the interest and costs accruing
4 thereon, are not paid before the date appointed for such sale, which
5 shall be not less than ten days after the taking of such property, such
6 treasurer or treasurer's designee shall proceed to sell such property
7 at public auction, or so much thereof as shall be sufficient to pay
8 such taxes, with interest and costs, and if there be any excess of
9 money arising from the sale of any personal property, the treasurer
10 shall pay such excess less any cost of the auction to the owner of the
11 property so sold or to his or her legal representative: PROVIDED, That
12 whenever it shall become necessary to distrain any standing timber
13 owned separately from the ownership of the land upon which the same may
14 stand, or any fish trap, pound net, reef net, set net or drag seine
15 fishing location, or any other personal property as the treasurer shall
16 determine to be incapable or reasonably impracticable of manual
17 delivery, it shall be deemed to have been distrained and taken into
18 possession when the treasurer shall have, at least thirty days before
19 the date fixed for the sale thereof, filed with the auditor of the
20 county wherein such property is located a notice in writing reciting
21 that the treasurer has distrained such property, describing it, giving
22 the name of the owner or reputed owner, the amount of the tax due, with
23 interest, and the time and place of sale; a copy of the notice shall
24 also be sent to the owner or reputed owner at his last known address,
25 by registered letter at least thirty days prior to the date of sale:
26 AND PROVIDED FURTHER, That if the county treasurer has reasonable
27 grounds to believe that any personal property, including mobile homes,
28 manufactured homes, or park model trailers, upon which taxes have been
29 levied, but not paid, is about to be removed from the county where the
30 same has been assessed, or is about to be destroyed, sold or disposed
31 of, the county treasurer may demand such taxes, without the notice
32 provided for in this section, and if necessary may forthwith distrain
33 sufficient goods and chattels to pay the same.

34 **Sec. 5.** RCW 86.09.490 and 1937 c 72 s 164 are each amended to read
35 as follows:

36 The assessment upon real property shall be a lien against the
37 property assessed, from and after the first day of January in the year

1 in which the assessment becomes due and payable, but as between grantor
2 and grantee such lien shall not attach until the (~~fifteenth day of~~
3 ~~February of such year, which~~) county treasurer has completed the
4 property tax roll for the current year's collection and provided the
5 notification required by RCW 84.56.020. The lien shall be paramount
6 and superior to any other lien theretofore or thereafter created,
7 whether by mortgage or otherwise, except a lien for undelinquent flood
8 control district assessments, diking or drainage, or diking or drainage
9 improvement, district assessments and for unpaid and outstanding
10 general ad valorem taxes, and such lien shall not be removed until the
11 assessments are paid or the property sold for the payment thereof as
12 provided by law.

13 **Sec. 6.** RCW 84.60.050 and 1994 c 301 s 54 are each amended to read
14 as follows:

15 (1) When real property is acquired by purchase or condemnation by
16 the state of Washington, any county or municipal corporation or is
17 placed under a recorded agreement for immediate possession and use or
18 an order of immediate possession and use pursuant to RCW 8.04.090, such
19 property shall continue to be subject to the tax lien for the years
20 prior to the year in which the property is so acquired or placed under
21 such agreement or order, of any tax levied by the state, county,
22 municipal corporation or other tax levying public body, except as is
23 otherwise provided in RCW 84.60.070.

24 (2) The lien for taxes applicable to the real property being
25 acquired or placed under immediate possession and use for the year in
26 which such real property is so acquired or placed under immediate
27 possession and use shall be for only the pro rata portion of taxes
28 allocable to that portion of the year prior to the date of execution of
29 the instrument vesting title, date of recording such agreement of
30 immediate possession and use, date of such order of immediate
31 possession and use, or date of judgment. No taxes levied or tax lien
32 on such property allocable to a period subsequent to the dates
33 identified in this subsection shall be valid and any such taxes levied
34 shall be canceled as provided in RCW 84.48.065. In the event the owner
35 has paid taxes allocable to that portion of the year subsequent to the
36 dates identified in this subsection he or she shall be entitled to a
37 pro rata refund of the amount paid on the property so acquired or

1 placed under a recorded agreement or an order of immediate possession
2 and use. If the dates identified in this subsection precede (~~February~~
3 ~~15th of~~) the completion of the property tax rolls for the current
4 year's collection in the year in which such taxes become payable, no
5 lien for such taxes shall be valid and any such taxes levied but not
6 payable shall be canceled as provided in RCW 84.48.065.

7 **Sec. 7.** RCW 87.03.265 and 1939 c 171 s 2 are each amended to read
8 as follows:

9 The assessment upon real property shall be a lien against the
10 property assessed, from and after the first day of January in the year
11 in which it is levied, but as between grantor and grantee such lien
12 shall not attach until the (~~fifteenth day of February of~~) county
13 treasurer has completed the property tax roll for the current year's
14 collection and provided the notification required by RCW 84.56.020 in
15 the year in which the assessment is payable, which lien shall be
16 paramount and superior to any other lien theretofore or thereafter
17 created, whether by mortgage or otherwise, except for a lien for prior
18 assessments, and such lien shall not be removed until the assessments
19 are paid or the property sold for the payment thereof as provided by
20 law. And the lien for the bonds of any issue shall be a preferred lien
21 to that of any subsequent issue. Also the lien for all payments due or
22 to become due under any contract with the United States, or the state
23 of Washington, accompanying which bonds of the district have not been
24 deposited with the United States or the state of Washington, as in RCW
25 87.03.140 provided, shall be a preferred lien to any issue of bonds
26 subsequent to the date of such contract.

27 **Sec. 8.** RCW 87.03.270 and 1988 c 134 s 13 are each amended to read
28 as follows:

29 The assessment roll, before its equalization and adoption, shall be
30 checked and compared as to descriptions and ownerships, with the county
31 treasurer's land rolls. On or before the fifteenth day of January in
32 each year the secretary must deliver the assessment roll or the
33 respective segregation thereof to the county treasurer of each
34 respective county in which the lands therein described are located, and
35 said assessments shall become due and payable (~~on the fifteenth day of~~

1 ~~February following~~) after the county treasurer has completed the
2 property tax roll for the current year's collection and provided the
3 notification required by RCW 84.56.020.

4 All assessments on said roll shall become delinquent on the first
5 day of May following the filing of the roll unless the assessments are
6 paid on or before the thirtieth day of April of said year: PROVIDED,
7 That if an assessment is ten dollars or more for said year and if one-
8 half of the assessment is paid on or before the thirtieth day of April,
9 the remainder shall be due and payable on or before the thirty-first
10 day of October following and shall be delinquent after that date. All
11 delinquent assessments shall bear interest at the rate of twelve
12 percent per annum, computed on a monthly basis and without compounding,
13 from the date of delinquency until paid.

14 Upon receiving the assessment roll the county treasurer shall
15 prepare therefrom an assessment book in which shall be written the
16 description of the land as it appears in the assessment roll, the name
17 of the owner or owners where known, and if assessed to the unknown
18 owners, then the word "unknown", and the total assessment levied
19 against each tract of land. Proper space shall be left in said book
20 for the entry therein of all subsequent proceedings relating to the
21 payment and collection of said assessments.

22 On or before April 1st of each year, the treasurer of the district
23 shall send a statement of assessments due. County treasurers who
24 collect irrigation district assessments may send the statement of
25 irrigation district assessments together with the statement of general
26 taxes.

27 Upon payment of any assessment the county treasurer must enter the
28 date of said payment in said assessment book opposite the description
29 of the land and the name of the person paying and give a receipt to
30 such person specifying the amount of the assessment and the amount paid
31 with the description of the property assessed.

32 It shall be the duty of the treasurer of the district to furnish
33 upon request of the owner, or any person interested, a statement
34 showing any and all assessments levied as shown by the assessment roll
35 in his office upon land described in such request. All statements of
36 irrigation district assessments covering any land in the district shall
37 show the amount of the irrigation district assessment, the dates on
38 which the assessment is due, the place of payment, and, if the property

1 was sold for delinquent assessments in a prior year, the amount of the
2 delinquent assessment and the notation "certificate issued": PROVIDED,
3 That the failure of the treasurer to render any statement herein
4 required of him shall not render invalid any assessments made by any
5 irrigation district.

6 It shall be the duty of the county treasurer of any county, other
7 than the county in which the office of the board of directors is
8 located, to make monthly remittances to the county treasurer of the
9 county in which the office of the board of directors is located
10 covering all amounts collected by him for the irrigation district
11 during the preceding month.

12 When the treasurer collects a delinquent assessment, the treasurer
13 shall collect any other amounts due by reason of the delinquency,
14 including accrued costs, which shall be deposited to the treasurer's
15 operation and maintenance fund.

16 **Sec. 9.** RCW 85.08.480 and 1933 c 125 s 2 are each amended to read
17 as follows:

18 The respective installments of assessments for construction or
19 maintenance of improvements made under the provisions of this chapter,
20 shall be collected in the same manner and shall become delinquent at
21 the same time as general taxes, certificates of delinquency shall be
22 issued, and the lien of the assessment shall be enforced by foreclosure
23 and sale of the property assessed, as in the case of general taxes, all
24 according to the laws in force on January 1, 1923, except as
25 hereinafter specifically provided.

26 The annual assessments or installments of assessments, both for
27 construction and for maintenance and repairs of the diking and/or
28 drainage system shall become due in two equal installments, one-half
29 being payable on or before (~~May~~) April 30th, and the other half on or
30 before (~~November 30th~~) October 31st; and delinquency interest thereon
31 shall run from said dates on said respective halves of said
32 assessments.

33 The rate of interest thereon after delinquency, also the rate of
34 interest borne by certificates of delinquency, shall be (~~ten~~) twelve
35 percent per annum. Certificates of delinquency for any assessment or
36 installment thereof shall be issued upon demand and payment of such
37 delinquent assessment and the fee for the same at any time after the

1 expiration of twelve months after the date of delinquency thereof. In
2 case no certificate of delinquency be issued after the expiration of
3 four years from date of delinquency of assessments for construction
4 costs, or after the expiration of two years from date of delinquency of
5 assessments for maintenance or repairs, certificates of delinquency
6 shall be issued to the county, and foreclosure thereof shall forthwith
7 be effected in the manner provided in (~~sections 11292 to 11317~~
8 ~~inclusive~~) chapter 84.64 RCW.

9 The holder of a certificate of delinquency for any drainage, diking
10 or sewerage improvement district or consolidated district assessment or
11 installment thereof may pay any delinquent general taxes upon the
12 property described therein, and may redeem any certificate of
13 delinquency for general taxes against said property and the amount so
14 paid together with interest thereon at the rate provided by law shall
15 be included in the lien of said certificate of delinquency.

16 The expense of foreclosure proceedings by the county shall be paid
17 by the districts whose liens are foreclosed: Costs of foreclosure by
18 the county or private persons as provided by law, shall be included in
19 the judgment of foreclosure.

20 **Sec. 10.** RCW 82.45.090 and 2003 c 53 s 404 are each amended to
21 read as follows:

22 (1) Except for a sale of a beneficial interest in real property
23 where no instrument evidencing the sale is recorded in the official
24 real property records of the county in which the property is located,
25 the tax imposed by this chapter shall be paid to and collected by the
26 treasurer of the county within which is located the real property which
27 was sold. In collecting the tax the treasurer shall act as agent for
28 the state. The county treasurer shall cause a (~~stamp~~) verification
29 of payment evidencing satisfaction of the lien to be affixed to the
30 instrument of sale or conveyance prior to its recording or to the real
31 estate excise tax affidavit in the case of used mobile home sales and
32 used floating home sales. A receipt issued by the county treasurer for
33 the payment of the tax imposed under this chapter shall be evidence of
34 the satisfaction of the lien imposed hereunder and may be recorded in
35 the manner prescribed for recording satisfactions of mortgages. No
36 instrument of sale or conveyance evidencing a sale subject to the tax
37 shall be accepted by the county auditor for filing or recording until

1 the tax shall have been paid and the (~~stamp~~) verification of payment
2 affixed thereto; in case the tax is not due on the transfer, the
3 instrument shall not be so accepted until suitable notation of such
4 fact has been made on the instrument by the treasurer. The county
5 treasurer shall require a verification of payment that evidences
6 satisfaction of all property tax upon a used mobile home, used
7 manufactured home, used park model mobile home, or used floating home,
8 to be affixed to any instrument of sale or conveyance thereof, or upon
9 the real estate excise tax affidavit. No real estate excise tax
10 affidavit, instrument of sale, or conveyance for a used mobile home,
11 used manufactured home, used park model mobile home, or used floating
12 home will be accepted by the county auditor for filing or recording
13 until the property tax has been paid and the verification of payment
14 affixed thereto.

15 (2) For a sale of a beneficial interest in real property where a
16 tax is due under this chapter and where no instrument is recorded in
17 the official real property records of the county in which the property
18 is located, the sale shall be reported to the department of revenue
19 within five days from the date of the sale on such returns or forms and
20 according to such procedures as the department may prescribe. Such
21 forms or returns shall be signed by both the transferor and the
22 transferee and shall be accompanied by payment of the tax due.

23 (3) Any person who intentionally makes a false statement on any
24 return or form required to be filed with the department under this
25 chapter is guilty of perjury under chapter 9A.72 RCW.

26 **Sec. 11.** RCW 84.69.030 and 1991 c 245 s 32 are each amended to
27 read as follows:

28 (~~Except in cases wherein the county legislative authority acts~~
29 ~~upon its own motion,~~) No orders for a refund under this chapter shall
30 be made except on a claim:

31 (1) Verified by the person who paid the tax, the person's guardian,
32 executor or administrator; and

33 (2) Filed with the county treasurer within three years after
34 (~~making~~) the due date of the payment sought to be refunded; and

35 (3) Stating the statutory ground upon which the refund is claimed."

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1 On page 1, line 1 of the title, after "assessment;" strike the
2 remainder of the title and insert "and amending RCW 84.56.050,
3 58.08.040, 84.40.042, 84.56.070, 86.09.490, 84.60.050, 87.03.265,
4 87.03.270, 85.08.480, 82.45.090, and 84.69.030."

EFFECT: The requirement that a work group be convened to examine ways to provide detailed property tax information to all taxpayers is removed. Requires tax bills be sent to each property owner. Clarifies the person to be notified is the owner's name of record as existing on the tax roll.

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