

**SENATE BILL REPORT**

**SB 6079**

**AS OF JANUARY 24, 1992**

**Brief Description:** Requiring county treasurers to send tax notices to property owners, at the owners' request, if the name on the tax roll is a lienholder.

**SPONSORS:** Senators L. Smith, McCaslin, Oke, Sellar, Thorsness, Metcalf, Rasmussen and Nelson

**SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS**

**Staff:** Rod McAulay (786-7754)

**Hearing Dates:** January 27, 1992

**BACKGROUND:**

County treasurers are required to provide statements of real estate taxes due to the person named on the tax roll. When property is mortgaged to a lender, the lender may require that the borrower make monthly payments, in addition to the regular mortgage payments, into a tax and insurance fund from which annual real estate taxes are paid. To assure proper payment of the taxes, the lender or its agent is placed on the appropriate tax roll and receives the notice from the county treasurer. In these circumstances, the actual vested owner of the property may receive a copy of the tax statement from the treasurer only by making a special request each year.

**SUMMARY:**

In circumstances where the original real estate tax statement is being sent by the county treasurer to a lienholder rather than the vested owner of property in the county, when requested in writing by a vested owner, the county treasurer will provide a copy of any tax statements affecting that property to the vested owner. Once a written request has been submitted, the treasurer will continue to send copies of statements to the vested owner without the necessity of additional requests each succeeding year.

**Appropriation:** none

**Revenue:** none

**Fiscal Note:** none requested