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HOUSE BILL 1316

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State of Washington                      52nd Legislature                      1991 Regular Session

By Representatives Fraser, Brumsickle, Haugen, Basich, Wang, Ferguson, Edmondson, Sheldon, Cooper, Bowman, Nealey, Riley, Wood, Zellinsky, Mitchell, H. Myers, Jones and Paris.

Read first time January 25, 1991. Referred to Committee on Local Government.

1            AN ACT Relating to county treasurers; amending RCW 17.04.180,  
2 28A.510.270, 36.16.140, 36.29.010, 36.29.020, 36.29.060, 36.29.110,  
3 36.29.180, 36.33.160, 36.34.080, 36.48.070, 58.08.040, 82.45.180,  
4 84.08.110, 84.40.065, 84.56.020, 84.56.050, 84.56.060, 84.56.070,  
5 84.56.120, 84.56.220, 84.56.230, 84.56.260, 84.56.280, 84.64.050,  
6 84.64.070, 84.64.080, 84.64.120, 84.64.215, 84.64.270, 84.69.020,  
7 84.69.030, 84.69.040, 84.69.060, 85.05.280, and 85.05.360; adding a new  
8 section to chapter 36.88 RCW; and repealing RCW 36.29.030, 36.29.080,  
9 36.29.140, 36.32.180, 84.64.010, 84.64.020, 84.64.030, 84.64.140,  
10 84.64.145, 84.64.150, 84.64.160, 84.64.170, 84.64.210, and 84.64.240.

11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

12            **Sec. 1.** RCW 17.04.180 and 1984 c 7 s 18 are each amended to read  
13 as follows:

14            Whenever any lands belonging to the county are included within a  
15 weed district, the county legislative authority shall determine the

1 amount of the taxes for which the lands would be liable if they were in  
2 private ownership, and the county legislative authority shall  
3 appropriate from the current expense fund of the county sufficient  
4 money to pay such amounts. Whenever any state lands are within any  
5 weed district, the county treasurer shall certify annually and forward  
6 to the commissioner of public lands, or, if the lands are occupied by  
7 or used in connection with any state institution, to the secretary of  
8 social and health services, or if the land is under use as state  
9 highway right of way, to the secretary of transportation, a statement  
10 showing the amount of the tax to which the lands would be liable if  
11 they were in private ownership, separately describing each lot or  
12 parcel. The commissioner of public lands or the secretary of social  
13 and health services or the secretary of transportation, as the case may  
14 be, shall cause a proper record to be made in their respective offices  
15 of the charges against the lands and shall certify the record to the  
16 state auditor thirty days before the convening of a session of the  
17 legislature in an odd-numbered year, and the state auditor shall at the  
18 next session of the legislature convened in an odd-numbered year,  
19 certify to the legislature the amount of the charges against the lands.  
20 The legislature shall provide for payment of the charges to the weed  
21 district by an appropriation from the general fund of the state  
22 treasury or in the case of state highway right of way, the motor  
23 vehicle fund of the state treasury, with interest ((~~at six percent per~~  
24 ~~annum on the amount of the charges, and without penalties~~)) and  
25 penalties consistent with RCW 84.56.020.

26 **Sec. 2.** RCW 28A.510.270 and 1990 c 33 s 428 are each amended to  
27 read as follows:

28 The county treasurer of each county of this state shall be ex  
29 officio treasurer of the several school districts of their respective

1 counties, and, except as otherwise provided by law, it shall be the  
2 duty of each county treasurer:

3 (1) To receive and hold all moneys belonging to such school  
4 districts, and to pay them (~~((out only on warrants legally issued))~~) only  
5 for legally authorized obligations of the district.

6 (2) (~~((To certify to the educational service district superintendent~~  
7 ~~and the auditor of his or her county, at least quarterly each year, the~~  
8 ~~amount of all school funds in his or her possession subject to~~  
9 ~~apportionment on the last day of the preceding month, which certificate~~  
10 ~~shall specify the source or sources from which said moneys were~~  
11 ~~derived.~~

12 (3) ~~To make annually, on or before the twenty fifth day of~~  
13 ~~September, a report to the educational service district superintendent~~  
14 ~~and auditor of the county, which report shall show the amount of school~~  
15 ~~funds on hand at the beginning of the school year last past belonging~~  
16 ~~to each school district; the amount of funds placed to the credit of~~  
17 ~~each school district during the school year ending August thirty first,~~  
18 ~~last past, and the sources from which said funds were derived; the~~  
19 ~~amount of warrants registered during the year, the amount of funds~~  
20 ~~disbursed upon warrants of each school district during the year; the~~  
21 ~~amount of funds remaining in the treasurer's possession at the close of~~  
22 ~~the school year subject to be paid out upon warrants, and the fund to~~  
23 ~~which said moneys belong; also the amount of all unpaid warrants or~~  
24 ~~bonds appearing upon his or her register at the close of the school~~  
25 ~~year.~~

26 (4) ~~To register all school warrants presented to him or her by the~~  
27 ~~county auditor in a book to be known as the "Treasurer's School~~  
28 ~~District Warrant Register," which register shall show the date issued,~~  
29 ~~number of warrant, to whom issued, amount and purpose, date registered,~~  
30 ~~date advertised, interest if any accruing on said warrant, total as~~

1 ~~redeemed, date redeemed and to whom paid. If the district has money in~~  
2 ~~the fund on which the warrant is drawn no endorsement on the warrant is~~  
3 ~~necessary, but if there be no money to the credit of the fund on which~~  
4 ~~the warrant is registered the treasurer shall endorse on said warrant~~  
5 ~~the following: "This warrant bears interest at \_\_\_\_\_ percent per annum~~  
6 ~~from \_\_\_\_\_ until called for payment. \_\_\_\_\_ County Treasurer,~~  
7 ~~By \_\_\_\_\_ Deputy." All warrants shall be paid in the order of~~  
8 ~~their presentation to the county treasurer; and it is hereby made the~~  
9 ~~duty of the county treasurer to advertise, at least quarterly, all~~  
10 ~~warrants which he or she is prepared to pay, in the same manner in~~  
11 ~~which he or she is required to advertise county warrants, and after the~~  
12 ~~date fixed in said notice, warrants shall cease to draw interest.~~

13       ~~(5))~~ To prepare and submit to each school district superintendent  
14 in the county a written report of the state of the finances of such  
15 district on the first day of each month, which report shall be  
16 submitted not later than the seventh business day of said month,  
17 ~~((certified to by the county auditor,))~~ which report shall contain the  
18 balance on hand the first of the preceding month, the funds paid in,  
19 warrants paid with interest thereon, if any, the number of warrants  
20 issued and not paid, and the balance on hand.

21       ~~((6) After each monthly settlement with the county commissioners))~~

22       (3) The treasurer of each county shall submit a statement of all  
23 canceled warrants of districts to the respective school district  
24 superintendents~~((, which statement shall be verified to by the county~~  
25 ~~auditor))~~. The canceled warrants of each district shall be preserved  
26 separately and shall at all times be open to inspection by the school  
27 district superintendent or by any authorized accountant of such  
28 district.

1       **Sec. 3.** RCW 36.16.140 and 1965 ex.s. c 23 s 6 are each amended to  
2 read as follows:

3       Public auction sales of property conducted by or for the county  
4 (~~or an officer thereof~~) shall be held at such places (~~on county~~  
5 ~~property~~) as the (~~board of~~) county (~~commissioners~~) legislative  
6 authority may direct.

7       **Sec. 4.** RCW 36.29.010 and 1963 c 4 s 36.29.010 are each amended to  
8 read as follows:

9       The county treasurer:

10       (1) Shall receive all money due the county and disburse it on  
11 warrants issued and attested by the county auditor;

12       (2) Shall issue a receipt in duplicate for all money received other  
13 than taxes; (~~he~~) the treasurer shall deliver immediately to the  
14 person making the payment the original receipt and the duplicate (~~he~~  
15 ~~shall file immediately in the office of the county auditor~~) shall be  
16 retained by the treasurer;

17       (3) Shall (~~write~~) affix on the face of all paid warrants (~~when~~  
18 ~~paid,~~) the date of redemption(~~, and his signature~~) or, in the case  
19 of proper contract between the treasurer and a qualified public  
20 depository, the treasurer may consider the date affixed by the  
21 financial institution as the date of redemption;

22       (4) Shall indorse on the face of all warrants (~~presented~~) for  
23 which there are not sufficient funds for payment, (~~"not paid for want~~  
24 ~~of funds" and the date of such indorsement over his signature;~~

25       ~~(5))~~ "interest bearing warrant" and when there are funds to redeem  
26 outstanding warrants shall give notice:

27       (a) By publication in a legal newspaper published or circulated in  
28 the county (~~when there are funds to redeem outstanding warrants~~)i or

1        (b) By posting at three public places in the county if there is no  
2 such newspaper; or

3        ~~((6))~~ (c) By notification to the financial institution holding  
4 the warrant;

5        (5) Shall pay interest ((at the legal rate upon all)) on all  
6 interest-bearing warrants from the date of ((the indorsement "not paid  
7 for want of funds")) issue to the date of ((publishing or posting the  
8 notice of redemption)) notification;

9        ~~((7))~~ (6) Shall ((arrange and keep his books so that the amount  
10 received and paid out on account of separate funds or specific  
11 appropriations shall be exhibited in separate accounts, as well as the  
12 whole receipts and expenditures by one general account)) maintain  
13 financial records reflecting receipts and disbursement by fund in  
14 accordance with generally accepted accounting principles;

15        ~~((8) Shall keep his books, accounts, and vouchers open at all~~  
16 ~~times to the inspection and examination of the board of county~~  
17 ~~commissioners and the grand jury;~~

18        ~~(9) Shall make a verified statement to the board of county~~  
19 ~~commissioners at its July session showing the whole amount of his~~  
20 ~~collections during the preceding year (stating particularly the source~~  
21 ~~of each portion of revenue) from all sources paid into the county~~  
22 ~~treasury, the funds among which the same was distributed, together with~~  
23 ~~the amount of each fund, the total amount of warrants certified to him~~  
24 ~~by the county auditor, the total amount of warrants paid by him during~~  
25 ~~the same time, the total amount of warrants remaining unpaid on the~~  
26 ~~thirtieth day of June immediately preceding, the funds on which the~~  
27 ~~same are drawn, and generally make a full and specific showing of the~~  
28 ~~financial condition of the county;~~

29        ~~(10))~~ (7) The treasurer, at the expiration of the term of office,  
30 shall make a complete settlement with the ((board of)) county

1 (~~commissioners, as required by law and shall, at the expiration of his~~  
2 ~~term of office,~~) legislative authority, and shall deliver to ((his))  
3 the successor all public money, books, and papers in ((his)) the  
4 treasurer's possession. ((In the event of his death before the  
5 expiration of his term, his legal representatives must deliver up all  
6 official money, books, accounts, papers, and documents which come into  
7 their possession.))

8       **Sec. 5.** RCW 36.29.020 and 1984 c 177 s 7 are each amended to read  
9 as follows:

10       The county treasurer shall keep all moneys belonging to the state,  
11 or to any county, in his or her own possession until disbursed  
12 according to law. The county treasurer shall not place the same in the  
13 possession of any person to be used for any purpose; nor shall he or  
14 she loan or in any manner use or permit any person to use the same;  
15 but it shall be lawful for a county treasurer to deposit any such  
16 moneys in any regularly designated qualified public depository. Any  
17 municipal corporation may by action of its governing body authorize any  
18 of its funds which are not required for immediate expenditure, and  
19 which are in the custody of the county treasurer or other municipal  
20 corporation treasurer, to be invested by such treasurer. The county  
21 treasurer may invest in savings or time accounts in designated  
22 qualified public depositories or in certificates, notes, or bonds of  
23 the United States, or other obligations of the United States or its  
24 agencies, or of any corporation wholly owned by the government of the  
25 United States; in bankers' acceptances purchased on the secondary  
26 market, in federal home loan bank notes and bonds, federal land bank  
27 bonds and federal national mortgage association notes, debentures and  
28 guaranteed certificates of participation, or the obligations of any  
29 other government sponsored corporation whose obligations are or may

1 become eligible as collateral for advances to member banks as  
2 determined by the board of governors of the federal reserve system or  
3 deposit such funds or any portion thereof in investment deposits as  
4 defined in RCW 39.58.010 secured by collateral in accordance with the  
5 provisions of chapters 39.58 and 39.59 RCW: PROVIDED, Five percent of  
6 the (~~interest or~~) earnings, with an annual maximum of fifty dollars,  
7 on (~~any~~) each transaction(~~s~~) authorized by (~~each resolution of~~)  
8 the governing body shall be paid as an investment service fee to the  
9 office of the county treasurer or other municipal corporation treasurer  
10 when the (~~interest or~~) earnings become available to the governing  
11 body: PROVIDED FURTHER, That if such investment service fee amounts to  
12 five dollars or less the county treasurer or other municipal  
13 corporation treasurer may waive such fee.

14 Whenever the funds of any municipal corporation which are not  
15 required for immediate expenditure are in the custody or control of the  
16 county treasurer, and the governing body of such municipal corporation  
17 has not taken any action pertaining to the investment of any such  
18 funds, the county finance committee shall direct the county treasurer  
19 to invest, to the maximum prudent extent, such funds or any portion  
20 thereof in savings or time accounts in designated qualified public  
21 depositories or in certificates, notes, or bonds of the United States,  
22 or other obligations of the United States or its agencies, or of any  
23 corporation wholly owned by the government of the United States, in  
24 bankers' acceptances purchased on the secondary market, in federal home  
25 loan bank notes and bonds, federal land bank bonds and federal national  
26 mortgage association notes, debentures and guaranteed certificates of  
27 participation, or the obligations of any other government sponsored  
28 corporation whose obligations are or may become eligible as collateral  
29 for advances to member banks as determined by the board of governors of  
30 the federal reserve system or deposit such funds or any portion thereof



1 in investment deposits as defined in RCW 39.58.010 secured by  
2 collateral in accordance with the provisions of chapters 39.58 and  
3 39.59 RCW: PROVIDED, That the county treasurer shall have the power to  
4 select the specific qualified financial institution in which said funds  
5 may be invested. The interest or other earnings from such investments  
6 or deposits shall be deposited in the current expense fund of the  
7 county and may be used for general county purposes. The investment or  
8 deposit and disposition of the interest or other earnings therefrom  
9 authorized by this paragraph shall not apply to such funds as may be  
10 prohibited by the state Constitution from being so invested or  
11 deposited.

12 **Sec. 6.** RCW 36.29.060 and 1985 c 469 s 44 are each amended to read  
13 as follows:

14 Whenever the county treasurer has ~~((in his hands the sum of five~~  
15 ~~hundred dollars))~~ funds belonging to any fund upon which "interest-  
16 bearing" warrants are outstanding, ~~((he shall make a))~~ the treasurer  
17 shall have the discretion to call ~~((for the))~~ warrants ~~((to that amount~~  
18 ~~in the order of their issue. The county treasurer shall either notify~~  
19 ~~all holders of warrants covered by the call or cause the call to be~~  
20 ~~published in some newspaper of general circulation in the county in the~~  
21 ~~first issue of the newspaper after such sum has been accumulated. The~~  
22 ~~call shall describe by number the warrants called, and specify the~~  
23 ~~funds upon which they were drawn: PROVIDED, That the county legislative~~  
24 ~~authority may prescribe a less sum than five hundred dollars, upon the~~  
25 ~~accumulation of which the call shall be made as to any particular fund:~~  
26 ~~PROVIDED FURTHER, That if the warrant longest outstanding on any fund~~  
27 ~~exceeds the sum of five hundred dollars, or exceeds the sum fixed by~~  
28 ~~the county legislative authority, no call need be made for warrants on~~  
29 ~~the fund until the amount due on the warrant has accumulated. No more~~

1 ~~than two calls for the redemption of warrants shall be made by the~~  
2 ~~treasurer in any month)).~~ The county treasurer shall give notice as  
3 provided for in RCW 36.29.010(4). The treasurer shall pay on demand,  
4 in the order of their issue, any warrants when there shall be in the  
5 treasury sufficient funds applicable to such payment.

6 **Sec. 7.** RCW 36.29.110 and 1963 c 4 s 36.29.110 are each amended to  
7 read as follows:

8 All city taxes and earnings on such taxes, as provided for in RCW  
9 36.29.020, collected during the month shall ((belong)) be remitted to  
10 the city ((and)) by the county treasurer ((shall,)) on or before the  
11 tenth day of ((each, turn over all such taxes so collected for the  
12 previous month to the city treasurer, and take a receipt therefor in  
13 duplicate, and at the same time he shall certify to the city  
14 comptroller the amounts of taxes so collected and turn over and deliver  
15 with such certificate one copy of the receipt of the city treasurer  
16 therefor. The county treasurer shall also render to the city  
17 comptroller, on or before the tenth day of each month, between the  
18 first day of January and the first day of May a statement of all taxes  
19 collected for such city during the preceding month)) the following  
20 month. The county treasurer shall submit a statement of taxes  
21 collected with such remittance. To facilitate the investment of  
22 collected taxes, the treasurer may invest as provided for in RCW  
23 36.29.020 without the necessity of the cities specifically requesting  
24 combining funds for the purposes of investment.

25 **Sec. 8.** RCW 36.29.180 and 1963 c 4 s 36.29.180 are each amended to  
26 read as follows:

27 The county treasurer, in all instances where required by law to  
28 handle, collect, disburse, and account for ~~((the funds collected~~

1 ~~pursuant to the assessment roll of any political subdivision)) special~~  
2 ~~assessments, fees, rates, or charges within the county, may charge and~~  
3 ~~collect a fee for ((his)) services ((according to but not to exceed the~~  
4 ~~following schedule:~~

5 ~~For up to a five year term assessment roll, a fee of two dollars~~  
6 ~~per account;~~

7 ~~For a six to ten year term assessment roll, a fee of three dollars~~  
8 ~~per account;~~

9 ~~For an eleven to fifteen year term assessment roll, a fee of four~~  
10 ~~dollars per account;~~

11 ~~For an assessment roll of over fifteen years, a fee of five dollars~~  
12 ~~per account)) not to exceed four dollars per parcel for each year in~~  
13 ~~which the funds are collected. Such charges for services shall be~~  
14 ~~based upon costs incurred by the treasurer in handling, collecting,~~  
15 ~~disbursing, and accounting for the funds.~~

16 ~~Such fees shall be a charge against the district((, shall be~~  
17 ~~included as a part of the cost of the improvement,)) and shall be~~  
18 ~~credited to the county current expense fund by the county treasurer~~  
19 ~~((from moneys received following publication of the assessment roll.~~  
20 ~~The provisions of this section shall not apply to irrigation district~~  
21 ~~assessments)).~~

22 **Sec. 9.** RCW 36.33.160 and 1963 c 4 s 36.33.160 are each amended to  
23 read as follows:

24 Upon request the county treasurer shall furnish to the ((board of))  
25 county ((commissioners on or before the first day of May of each year,  
26 or at any other date that may be found advisable,)) legislative  
27 authority a list of all lands owned by the county, together with the  
28 amounts levied as assessments and the district in or by which such  
29 assessments are levied, against each description of said lands, as it

1 appears on the assessment roll of the district. On or before the first  
2 day of August of each year ((he)), upon request, the treasurer shall  
3 furnish to the county ((commissioners)) legislative authority a similar  
4 list of all land owned by the county and subject to any such  
5 assessments, together with the amounts of any installment of  
6 assessments falling due against any of such lands in the ensuing year  
7 and an estimate of any maintenance or other assessments to be made  
8 against same to fall due in the ensuing year(~~(; also an estimate of the~~  
9 ~~amount of assessments to fall due in the ensuing year against lands~~  
10 ~~that will be acquired by the county in such year))~~).

11 **Sec. 10.** RCW 36.34.080 and 1965 ex.s. c 23 s 1 are each amended to  
12 read as follows:

13 All sales of county property ordered after a public hearing upon  
14 the proposal to dispose thereof must be made by the county treasurer  
15 (~~(at such place on county property as the board of county commissioners~~  
16 ~~may direct)) or treasurer's designee to the highest and best bidder at  
17 public auction.~~

18 **Sec. 11.** RCW 36.48.070 and 1963 c 4 s 36.48.070 are each amended  
19 to read as follows:

20 The county treasurer, the county auditor, and the ((chairman))  
21 chair of the ((board of)) county ((commissioners)) legislative  
22 authority, ex officio, shall constitute the county finance committee.  
23 The county treasurer shall act as ((chairman)) chair of the committee  
24 and the county auditor as secretary thereof(~~(, and the office of the~~  
25 ~~committee shall be in the office of the county auditor))~~). The  
26 committee shall keep a full and complete record of all its proceedings  
27 in appropriate books of record and all such records and all  
28 correspondence relating to the committee shall be kept in the office of

1 the county auditor and shall be open to public inspection. The  
2 committee shall approve county investment policy and shall make  
3 appropriate rules and regulations for the carrying out of the  
4 provisions of RCW 36.48.010 through 36.48.060, not inconsistent with  
5 law.

6 NEW SECTION. **Sec. 12.** A new section is added to chapter 36.88 RCW  
7 to read as follows:

8 (1) Any county maintaining a local improvement guaranty fund under  
9 this chapter, upon certification by the county treasurer that the local  
10 improvement guaranty fund has sufficient funds currently on hand to  
11 meet all valid outstanding obligations of the fund and all other  
12 obligations of the fund reasonably expected to be incurred in the near  
13 future, may by ordinance transfer assets from such fund to its general  
14 fund. The net cash of the local improvement guaranty fund may be  
15 reduced by such transfer to an amount not less than five percent of the  
16 net outstanding obligations guaranteed by such fund.

17 (2) If, at any time within five years of any transfer of assets  
18 from the local improvement guaranty fund to the general fund of the  
19 county, the net cash of the local improvement guaranty fund is reduced  
20 below the minimum amount specified in subsection (1) of this section,  
21 the county shall, to the extent of the amount transferred, pay valid  
22 claims against the local improvement guaranty fund as a general  
23 obligation of the county. In addition, such county shall pay all  
24 reasonable costs of collection necessarily incurred by the holders of  
25 valid claims against the local improvement guaranty fund.

26 **Sec. 13.** RCW 58.08.040 and 1989 c 378 s 2 are each amended to read  
27 as follows:

1 Any person filing a plat, replat, altered plat, or binding site  
2 plan(~~(, or condominium plan)~~) subsequent to May 31st in any year and  
3 prior to the date of the collection of taxes, shall deposit with the  
4 county treasurer a sum equal to the product of the county assessor's  
5 latest valuation on the unimproved property in such subdivision  
6 multiplied by the current year's dollar rate increased by twenty-five  
7 percent on the property platted. The treasurer's receipt (~~for said~~  
8 ~~amount~~) shall be (~~taken by the auditor as~~) evidence of the payment  
9 (~~of the tax~~). The treasurer shall appropriate so much of said  
10 deposit as will pay the taxes on the (~~said~~) property when the tax  
11 rolls are (~~placed in his hands~~) certified by the assessor for  
12 collection, and in case the sum deposited is in excess of the amount  
13 necessary for the payment of the (~~said~~) taxes, the treasurer shall  
14 return, to the party depositing, the amount of (~~said~~) excess(~~(,~~  
15 ~~taking his receipt therefor, which receipt shall be accepted for its~~  
16 ~~face value on the treasurer's quarterly settlement with the county~~  
17 ~~auditor)~~).

18 **Sec. 14.** RCW 82.45.180 and 1982 c 176 s 2 are each amended to read  
19 as follows:

20 The county treasurer shall collect a two-dollar fee on all  
21 transactions required by this chapter where the transaction does not  
22 require the payment of tax. The county treasurer shall place one  
23 percent of the proceeds of the tax imposed by this chapter and the  
24 treasurer's fee in the county current expense fund to defray costs of  
25 collection and shall pay over to the state treasurer and account to the  
26 department of revenue for the remainder of the proceeds at the same  
27 time the county treasurer remits funds to the state under RCW  
28 84.56.280. The proceeds of the tax on any sale occurring prior to  
29 September 1, 1981, when the proceeds have not been certified by an

1 educational service district superintendent for school districts prior  
2 to September 1, 1981, shall be included in the amount remitted to the  
3 state treasurer. The state treasurer shall deposit the proceeds in the  
4 general fund for the support of the common schools.

5 **Sec. 15.** RCW 84.08.110 and 1975 1st ex.s. c 278 s 154 are each  
6 amended to read as follows:

7 The department of revenue shall compile the laws of this state  
8 relating to assessment and collection of taxes, with such annotations,  
9 instructions and references to the decisions of the courts concerning  
10 the same as it may deem proper. It shall cause the same to be printed  
11 and distributed to the several county assessors, deputy county  
12 assessors, county treasurers, prosecuting attorneys, the county  
13 ~~((commissioners))~~ legislative authority, in the state, and to such  
14 other officers and persons as may request the same.

15 **Sec. 16.** RCW 84.40.065 and 1986 c 229 s 3 are each amended to read  
16 as follows:

17 (1) Every individual, corporation, association, partnership, trust,  
18 and estate shall list with the department of revenue all ships and  
19 vessels which are subject to their ownership, possession, or control  
20 and which are not entirely exempt from property taxation, and such  
21 listing shall be subject to the same requirements, penalties, and liens  
22 provided in this chapter and chapter 84.60 RCW for all other personal  
23 property in the same manner as provided therein.

24 (2) The department shall assess and collect taxes on all ships and  
25 vessels ~~((and shall certify to the respective county assessors the~~  
26 ~~equalized values thereof,))~~ subject to the same rules as other state-  
27 assessed properties in accordance with RCW 84.12.370 and 84.16.130 and  
28 chapters 84.48 and 84.56 RCW.

1 (3) Any ship or vessel owner disputing the assessment under this  
2 section shall have the same rights of review as any other vessel owner  
3 subject to the excise tax contained in chapter 82.49 RCW in accordance  
4 with RCW 82.49.060.

5 **Sec. 17.** RCW 84.56.020 and 1988 c 222 s 30 are each amended to  
6 read as follows:

7 The county treasurer shall be the receiver and collector of all  
8 taxes extended upon the tax rolls of the county, whether levied for  
9 state, county, school, bridge, road, municipal or other purposes, and  
10 also of all fines, forfeitures or penalties received by any person or  
11 officer for the use of his or her county. All taxes upon real and  
12 personal property made payable by the provisions of this title shall be  
13 due and payable to the treasurer as aforesaid on or before the  
14 thirtieth day of April and shall be delinquent after that date:  
15 PROVIDED, That each tax statement shall include a notice that checks  
16 for payment of taxes may be made payable to "Treasurer of \_\_\_\_\_  
17 County" or other appropriate office, but tax statements shall not  
18 include any suggestion that checks may be made payable to the name of  
19 the individual holding the office of treasurer nor any other  
20 individual: PROVIDED FURTHER, That when the total amount of tax or  
21 special assessments on personal property or on any lot, block or tract  
22 of real property payable by one person is thirty dollars or more, and  
23 if one-half of such tax be paid on or before the said thirtieth day of  
24 April, the remainder of such tax shall be due and payable on or before  
25 the thirty-first day of October following and shall be delinquent after  
26 that date: PROVIDED FURTHER, That when the total amount of tax or  
27 special assessments on any lot, block or tract of real property payable  
28 by one person is thirty dollars or more, and if one-half of such tax be  
29 paid after the thirtieth day of April but before the thirty-first day



1 of October, together with the applicable interest and penalty on the  
2 full amount of such tax, the remainder of such tax shall be due and  
3 payable on or before the thirty-first day of October following and  
4 shall be delinquent after that date.

5 Delinquent taxes under this section are subject to interest at the  
6 rate of twelve percent per annum computed on a monthly basis from the  
7 date of delinquency until paid. Interest shall be calculated at the  
8 rate in effect at the time of payment of the tax, regardless of when  
9 the taxes were first delinquent. In addition, delinquent taxes under  
10 this section are subject to penalties as follows:

11 (1) A penalty of three percent shall be assessed on the amount of  
12 tax delinquent on (~~May 31st~~) June 1st of the year in which the tax is  
13 due.

14 (2) An additional penalty of eight percent shall be assessed on the  
15 total amount of tax delinquent on (~~November 30th~~) December 1st of the  
16 year in which the tax is due.

17 (~~((3) Penalties under this section shall not be assessed on taxes  
18 that were first delinquent prior to 1982.))~~)

19 For purposes of this chapter, "interest" means both interest and  
20 penalties.

21 All collections of interest on delinquent taxes shall be credited to  
22 the county current expense fund; but the cost of foreclosure and sale  
23 of real property, and the fees and costs of distraint and sale of  
24 personal property, for delinquent taxes, shall, when collected, be  
25 credited to the operation and maintenance fund of the county treasurer  
26 prosecuting the foreclosure or distraint or sale; and shall be used by  
27 the county treasurer as a revolving fund to defray the cost of further  
28 foreclosure, distraint and sale for delinquent taxes without regard to  
29 budget limitations.

1       **Sec. 18.** RCW 84.56.050 and 1963 c 94 s 1 are each amended to read  
2 as follows:

3       On receiving the tax rolls the treasurer shall post all real and  
4 personal property taxes from said rolls to the treasurer's tax  
5 (~~segregation register~~) roll, and shall carry forward to the current  
6 tax rolls(~~(, or if he so elects to a separate card or other record of~~  
7 ~~delinquencies,)~~) a memorandum of all delinquent taxes on each and every  
8 description of property, and enter the same (~~opposite or under~~) on  
9 the property upon which the (~~said~~) taxes are delinquent(~~(, in a space~~  
10 ~~provided for that purpose,)~~) showing the amounts for each year. The  
11 treasurer shall notify each taxpayer in (~~his~~) the county, at the  
12 expense of the county, of the amount of (~~his~~) the real and personal  
13 property, and the (~~total~~) current and delinquent amount of tax due on  
14 the same; and the treasurer shall either have printed on said notice  
15 the name of each tax and the levy made on the same, or shall during the  
16 month of February publish once in a newspaper having general  
17 circulation in the county a listing of the levies made in the  
18 respective taxing districts and shall upon request furnish such a  
19 listing to any one requesting the same(~~(, and)~~). The county treasurer  
20 shall be the sole collector of all delinquent taxes and all other taxes  
21 due and collectible on the tax rolls of the county: PROVIDED, That the  
22 term "taxpayer" as used in this section shall mean any person charged,  
23 or whose property is charged, with property tax; and the person to be  
24 notified is that person whose name appears on the tax roll herein  
25 mentioned: PROVIDED, FURTHER, That if no name so appears the person to  
26 be notified is that person shown by the treasurer's tax rolls or  
27 duplicate tax receipts of any preceding year as the payer of the tax  
28 last paid on the property in question.

1       **Sec. 19.** RCW 84.56.060 and 1971 ex.s. c 35 s 1 are each amended to  
2 read as follows:

3       The county treasurer upon receiving any tax paid in cash, shall  
4 give to the person paying the same a receipt (~~((therefor, specifying~~  
5 ~~therein the land, city or town lot, or other real and personal property~~  
6 ~~on which the tax so paid was levied according to its description on the~~  
7 ~~treasurer's tax roll and the year for which the tax was levied))). The  
8 treasurer shall record the payment of all taxes in the treasurer's  
9 records by parcel. The owner or owners of property against which there  
10 are delinquent taxes, shall have the right to pay the current tax  
11 without paying any delinquent taxes there may be against said  
12 property(~~(: PROVIDED, HOWEVER, That in issuing a receipt for such~~  
13 ~~current tax the county treasurer shall endorse upon the face of such~~  
14 ~~receipt a memorandum of all delinquent taxes against the property~~  
15 ~~therein described, showing the year for which said tax is delinquent~~  
16 ~~and the amount of delinquent tax for each and every year. Such~~  
17 ~~receipts shall be numbered consecutively for such year and such numbers~~  
18 ~~and amount of taxes paid shall be immediately entered upon the~~  
19 ~~treasurer's tax roll opposite or under each and every piece of property~~  
20 ~~therein for which such receipt was given; it shall contain the name of~~  
21 ~~the party paying, with the amount and date of payment and the~~  
22 ~~description of the property upon which the tax is paid. Such receipt~~  
23 ~~shall be made out with a stub, which shall be a summary of the receipt.~~  
24 ~~He shall post such collections into his cash or collection register,~~  
25 ~~provided for that purpose, to thus keep an accurate account not only of~~  
26 ~~the gross amount of collections, but also the amount collected upon the~~  
27 ~~consolidated fund and upon each and every separate fund. The treasurer~~  
28 ~~shall also keep a separate register for the purpose of entering therein~~  
29 ~~all collections made on account of delinquent taxes: PROVIDED FURTHER,~~  
30 ~~That the treasurer shall be deemed to have complied with the receipt~~~~

1 requirement of this section if he shall establish a procedure whereby  
2 notice to any person charged with tax is given by mail and which  
3 provides each taxpayer with a copy or stub of the tax statement  
4 containing all of the information as required on a receipt for payment  
5 of the taxes due)).

6       **Sec. 20.** RCW 84.56.070 and 1975-'76 2nd ex.s. c 10 s 2 are each  
7 amended to read as follows:

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

1 county seat of the county to the place of making distraint. If the  
2 taxes for which such property is distrained, and the interest and costs  
3 accruing thereon, are not paid before the date appointed for such sale,  
4 which shall be not less than ten days after the taking of such  
5 property, such treasurer or treasurer's designee shall proceed to sell  
6 such property at public auction, or so much thereof as shall be  
7 sufficient to pay such taxes, with interest and costs, and if there be  
8 any ((~~overplus~~)) excess of money arising from the sale of any personal  
9 property, the treasurer shall pay such ((~~overplus~~)) excess less any  
10 cost of the auction to the owner of the property so sold or to his or  
11 her legal representative: PROVIDED, That whenever it shall become  
12 necessary to distraint any standing timber owned separately from the  
13 ownership of the land upon which the same may stand, or any fish trap,  
14 pound net, reef net, set net or drag seine fishing location, or any  
15 other personal property as the treasurer shall determine to be  
16 incapable or reasonably impracticable of manual delivery, it shall be  
17 deemed to have been distrained and taken into possession when the said  
18 treasurer shall have, at least thirty days before the date fixed for  
19 the sale thereof, filed with the auditor of the county wherein such  
20 property is located a notice in writing reciting that ((~~he~~)) the  
21 treasurer has distrained such property, describing it, giving the name  
22 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 said 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 upon which taxes have  
28 been levied, but not paid, is about to be removed from the county where  
29 the same has been assessed, or is about to be destroyed, sold or  
30 disposed of, the county treasurer may demand such taxes, without the

1 notice provided for in this section, and if necessary may forthwith  
2 distrain sufficient goods and chattels to pay the same.

3 **Sec. 21.** RCW 84.56.120 and 1961 c 15 s 84.56.120 are each amended  
4 to read as follows:

5 After personal property has been assessed, it shall be unlawful for  
6 any person to remove the same from the county in which the property was  
7 assessed and from the state until taxes and interest are paid, or until  
8 notice has been given to the county treasurer describing the property  
9 to be removed and in case of public sales of personal property, a list  
10 of the property desired to be sold shall be sent to the treasurer, and  
11 no property shall be sold at such sale until the tax has been paid, the  
12 tax to be computed upon the consolidated tax levy for the previous  
13 year. Any person violating the provisions of this section shall be  
14 guilty of a misdemeanor.

15 **Sec. 22.** RCW 84.56.220 and 1961 c 15 s 84.56.220 are each amended  
16 to read as follows:

17 In the event of the destruction of personal property (~~by fire~~  
18 ~~after the date of delinquency of any year~~), the lien of the personal  
19 property tax shall attach to and follow any insurance that may be upon  
20 said property and the insurer shall pay to the county treasurer from  
21 the said insurance money all taxes, interest and costs that may be  
22 due(~~, and or are a lien against the identical property so destroyed~~).

23 **Sec. 23.** RCW 84.56.230 and 1973 1st ex.s. c 43 s 1 are each  
24 amended to read as follows:

25 On the first day of each month the county treasurer shall  
26 distribute pro rata, according to the rate of levy for each fund, the  
27 amount collected as consolidated tax during the preceding month(~~, and~~

1 ~~shall certify the same to the county auditor~~): PROVIDED, HOWEVER,  
2 That the county treasurer, at his or her option, may distribute the  
3 total amount of such taxes collected according to the ratio that the  
4 levy of taxes made for each taxing district in the county bears to such  
5 total amount collected. On or before the tenth day of each month the  
6 county treasurer shall ~~((turn-over))~~ remit to the respective city  
7 treasurers the cities' pro rata share of all taxes collected for the  
8 previous month ~~((and take receipts therefor in duplicate, and shall~~  
9 ~~certify to the city comptroller or other accounting officer of each~~  
10 ~~such city the amount of such taxes so collected and turned over, and~~  
11 ~~shall deliver with such certificate one copy of the receipt of the city~~  
12 ~~treasurer therefor))~~ as provided for in RCW 36.29.110.

13 **Sec. 24.** RCW 84.56.260 and 1984 c 250 s 7 are each amended to read  
14 as follows:

15 The power and duty to levy on property and collect any tax due and  
16 unpaid shall ~~((continue in and devolve upon))~~ be the responsibility of  
17 the county treasurer ~~((and his successors in office after his return to~~  
18 ~~the county auditor, and))~~ until the tax is paid; and the ~~((warrant~~  
19 ~~attached to))~~ certification of the assessment roll shall continue in  
20 force and confer authority upon the treasurer to whom the same was  
21 issued~~((, and upon his successors in office,))~~ to collect any tax due  
22 and uncollected thereon. This section shall apply to all assessment  
23 rolls ~~((and the warrants thereto attached:— PROVIDED, That taxes~~  
24 ~~imposed but not collected on boats for the years 1980 through 1982 may~~  
25 ~~not be collected))~~, special assessments, fees, rates, or other charges  
26 for which the treasurer has the responsibility for collection.

27 **Sec. 25.** RCW 84.56.280 and 1979 ex.s. c 86 s 7 are each amended to  
28 read as follows:

1           Immediately after the last day of each month, the county treasurer  
2 shall pay over to the state treasurer the amount collected by ((him))  
3 the county treasurer and credited to the various state funds, but every  
4 such payment shall be subject to correction for error discovered ((upon  
5 ~~the quarterly settlement next following. The county auditor shall at~~  
6 ~~the same time ascertain and report to the department of revenue in~~  
7 ~~writing the amounts due to the various state funds)). If they are not~~  
8 paid to the state treasurer before the twentieth day of the month  
9 ((he)) the state treasurer shall make a sight draft on the county  
10 treasurer for such amount. ((On the first Mondays of January, April,  
11 July, and October, respectively, of each year, the county treasurer  
12 shall make full settlement with the county auditor of his receipts and  
13 collections for all purposes from the date of the last settlement up to  
14 and including the last day of the preceding month. The county auditor  
15 shall, on or before the fifteenth day of the month in which such  
16 settlement is made, notify the department of revenue of the result of  
17 the quarterly settlement with the county treasurer.)) Should any  
18 county treasurer fail or refuse to honor the draft or make payment of  
19 the amount thereon, except for manifest error or other good and  
20 sufficient cause, ((he)) the county treasurer shall be guilty of  
21 nonfeasance in office and upon conviction thereof shall be punished  
22 according to law.

23           **Sec. 26.** RCW 84.64.050 and 1989 c 378 s 37 are each amended to  
24 read as follows:

25           After the expiration of three years from the date of delinquency,  
26 when any property remains on the tax rolls for which no certificate of  
27 delinquency has been issued, the county treasurer shall proceed to  
28 issue certificates of delinquency on said property to the county for  
29 all years' taxes, interest, and costs: PROVIDED, That the county



1 treasurer, with the consent of the county legislative authority, may  
2 elect to issue a certificate for fewer than all years' taxes, interest,  
3 and costs to a minimum of the taxes, interest, and costs for the  
4 earliest year.

5 Certificates of delinquency shall be prima facie evidence that:

6 (1) The property described was subject to taxation at the time the  
7 same was assessed;

8 (2) The property was assessed as required by law;

9 (3) The taxes or assessments were not paid at any time before the  
10 issuance of the certificate;

11 (4) Such certificate shall have the same force and effect as a lis  
12 pendens required under chapter 4.28 RCW.

13 The county treasurer may include in the certificate of delinquency  
14 any assessments which are due on the property and are the  
15 responsibility of the county treasurer to collect. For purposes of  
16 this chapter, "taxes, interest, and costs" include any assessments  
17 which are so included by the county treasurer.

18 ~~((The change to a three year grace period shall first be effective~~  
19 ~~on May 1, 1983. Prior to that date, the county treasurer shall send a~~  
20 ~~notice to all taxpayers with taxes delinquent for two years or more,~~  
21 ~~notifying them of the change in the grace period.))~~ The treasurer  
22 shall file said certificates when completed with the clerk of the court  
23 at no cost to the treasurer, and the treasurer shall thereupon, with  
24 ~~((such))~~ legal assistance ~~((as the county legislative authority shall~~  
25 ~~provide in counties having a population of thirty thousand or more, and~~  
26 ~~with the assistance of))~~ from the county prosecuting attorney ~~((in~~  
27 ~~counties having a population of less than thirty thousand))~~, proceed to  
28 foreclose in the name of the county, the tax liens embraced in such  
29 certificates ~~((, and the same proceedings shall be had as when held by~~  
30 ~~an individual: PROVIDED, That))~~. Notice and summons must be served or

1 notice given in a manner reasonably calculated to inform the owner or  
2 owners, and any person having a recorded interest in or lien of record  
3 upon the property, of the foreclosure action to appear within thirty  
4 days after service of such notice and defend such action or pay the  
5 amount due. Either ~~((1))~~ (a) personal service upon the owner or  
6 owners and any person having a recorded interest in or lien of record  
7 upon the property, or ~~((2))~~ (b) publication once in a newspaper of  
8 general circulation, which is circulated in the area of the property  
9 and mailing of notice by certified mail to the owner or owners and any  
10 person having a recorded interest in or lien of record upon the  
11 property, or, if a mailing address is unavailable, personal service  
12 upon the occupant of the property, if any, is sufficient. If such  
13 notice is returned as unclaimed, the treasurer shall send notice by  
14 regular first class mail. In addition to the legal description on the  
15 tax rolls, the description of the property assessed, the year or years  
16 for which assessed, the amount of tax and interest due, and the name of  
17 owner, or reputed owner, if known, the notice must include the local  
18 street address, if any for informational purposes only. ~~((It shall be~~  
19 ~~the duty of the county treasurer to mail a copy of the published~~  
20 ~~summons, within fifteen days after the first publication thereof, to~~  
21 ~~the treasurer of each city or town within which any property involved~~  
22 ~~in a tax foreclosure is situated, but the treasurer's failure to do so~~  
23 ~~shall not affect the jurisdiction of the court nor the priority of any~~  
24 ~~tax sought to be foreclosed.))~~ Said certificates of delinquency issued  
25 to the county may be issued in one general certificate in book form  
26 including all property, and the proceedings to foreclose the liens  
27 against said property may be brought in one action and all persons  
28 interested in any of the property involved in said proceedings may be  
29 made codefendants in said action, and if unknown may be therein named  
30 as unknown owners, and the publication of such notice shall be

1 sufficient service thereof on all persons interested in the property  
2 described therein, except as provided above. The person or persons  
3 whose name or names appear on the treasurer's rolls as the owner or  
4 owners of said property shall be considered and treated as the owner or  
5 owners of said property for the purpose of this section, and if upon  
6 said treasurer's rolls it appears that the owner or owners of said  
7 property are unknown, then said property shall be proceeded against, as  
8 belonging to an unknown owner or owners, as the case may be, and all  
9 persons owning or claiming to own, or having or claiming to have an  
10 interest therein, are hereby required to take notice of said  
11 proceedings and of any and all steps thereunder: PROVIDED, That prior  
12 to the sale of the property, (~~if such property is shown on the tax~~  
13 ~~rolls under unknown owners or as having an assessed value of three~~  
14 ~~thousand dollars or more,~~) the treasurer shall order or conduct a  
15 title search of the property to be sold to determine the legal  
16 description of the property to be sold and the record title holder, and  
17 if the record title holder or holders differ from the person or persons  
18 whose name or names appear on the treasurer's rolls as the owner or  
19 owners, the record title holder or holders shall be considered and  
20 treated as the owner or owners of said property for the purpose of this  
21 section, and shall be entitled to the notice provided for in this  
22 section. Such title search shall be included in the costs of  
23 foreclosure.

24 The county treasurer shall not (~~issue certificates of delinquency~~  
25 ~~upon~~) sell property which is eligible for deferral of taxes under  
26 chapter 84.38 RCW but shall require the owner of the property to file  
27 a declaration to defer taxes under chapter 84.38 RCW.

28 **Sec. 27.** RCW 84.64.070 and 1963 c 88 s 2 are each amended to read  
29 as follows:

1 Real property upon which certificates of delinquency have been  
2 issued under the provisions of this chapter, may be redeemed at any  
3 time before the close of business the day before the day of the sale,  
4 by payment, (~~in legal money of the United States~~) as prescribed by  
5 the county treasurer, to the county treasurer of the proper county,  
6 (~~for the benefit of the owner of the certificate of delinquency~~  
7 ~~against said property,~~) of the amount for which the certificate of  
8 delinquency was (~~sold~~) issued, together with interest at the  
9 statutory rate per annum charged on delinquent general real and  
10 personal property taxes from date of issuance of said certificate of  
11 delinquency until paid. The person redeeming such property shall also  
12 pay the amount of all taxes, interest and costs accruing after the  
13 issuance of such certificate of delinquency, (~~and paid by the holder~~  
14 ~~of said certificate of delinquency or his assignee,~~) together with  
15 interest at the statutory rate per annum charged on delinquent general  
16 real and personal property taxes on such payment from the day the same  
17 was made. No fee shall be charged for any redemption. Tenants in  
18 common or joint tenants shall be allowed to redeem their individual  
19 interest in real property for which certificates of delinquency have  
20 been issued under the provisions of this chapter, in the manner and  
21 under the terms specified in this section for the redemption of real  
22 property other than that of (~~insane~~) persons (~~and~~) adjudicated to  
23 be legally incompetent or minors (~~heirs. Any redemption made shall~~  
24 ~~inure to the benefit of the person having the legal or equitable title~~  
25 ~~to the property redeemed, subject, however, to the right of the person~~  
26 ~~making the same to be reimbursed by the person benefited~~). If the  
27 real property of any minor, or any (~~insane~~) person adjudicated to be  
28 legally incompetent, be sold for nonpayment of taxes, the same may be  
29 redeemed at any time within three years after the (~~issuance of the tax~~  
30 ~~deed~~) date of sale upon the terms specified in this section, on the

1 payment of interest at the statutory rate per annum charged on  
2 delinquent general real and personal property taxes on the amount for  
3 which the same was sold, from and after the date of sale, and in  
4 addition the redemptioner shall pay the reasonable value of all  
5 improvements made in good faith on the property, less the value of the  
6 use thereof, which redemption may be made by themselves or by any  
7 person in their behalf.

8       **Sec. 28.** RCW 84.64.080 and 1981 c 322 s 5 are each amended to read  
9 as follows:

10       The court shall examine each application for judgment foreclosing  
11 tax lien, and if defense (specifying in writing the particular cause of  
12 objection) be offered by any person interested in any of said lands or  
13 lots to the entry of judgment against the same, the court shall hear  
14 and determine the matter in a summary manner, without other pleadings,  
15 and shall pronounce judgment as the right of the case may be; or said  
16 court may, in its discretion, continue such individual cases, wherein  
17 defense is offered, to such time as may be necessary, in order to  
18 secure substantial justice to the contestants therein; but in all other  
19 cases said court shall proceed to determine the matter in a summary  
20 manner as above specified. In all judicial proceedings of any kind for  
21 the collection of taxes, and interest and costs thereon, all amendments  
22 which by law can be made in any personal action pending in such court  
23 shall be allowed, and no assessments of property or charge for any of  
24 said taxes shall be considered illegal on account of any irregularity  
25 in the tax list or assessment rolls or on account of the assessment  
26 rolls or tax list not having been made, completed or returned within  
27 the time required by law, or on account of the property having been  
28 charged or listed in the assessment or tax lists without name, or in  
29 any other name than that of the owner, and no error or informality in

1 the proceedings of any of the officers connected with the assessment,  
2 levying or collection of the taxes, shall vitiate or in any manner  
3 affect the tax or the assessment thereof, and any irregularities or  
4 informality in the assessment rolls or tax lists or in any of the  
5 proceedings connected with the assessment or levy of such taxes or any  
6 omission or defective act of any officer or officers connected with the  
7 assessment or levying of such taxes, may be, in the discretion of the  
8 court, corrected, supplied and made to conform to the law by the court.  
9 The court shall give judgment for such taxes, interest and costs as  
10 shall appear to be due upon the several lots or tracts described in  
11 said notice of application for judgment or complaint, and such judgment  
12 shall be a several judgment against each tract or lot or part of a  
13 tract or lot for each kind of tax included therein, including all  
14 interest and costs, and the court shall order and direct the clerk to  
15 make and enter an order for the sale of such real property against  
16 which judgment is made, or vacate and set aside the certificate of  
17 delinquency or make such other order or judgment as in the law or  
18 equity may be just. Said order shall be signed by the judge of the  
19 superior court (~~and attested by the clerk thereof, and a certified~~  
20 ~~copy of said order, together with the list of the property therein~~  
21 ~~ordered sold)), shall be delivered to the county treasurer, and shall  
22 be full and sufficient authority for him or her to proceed to sell said  
23 property for said sum as set forth in said order and to take such  
24 further steps in the matter as are provided by law. The county  
25 treasurer shall immediately after receiving the order and judgment of  
26 the court proceed to sell the property as provided in this chapter to  
27 the highest and best bidder for cash. The acceptable minimum bid shall  
28 be the total amount of taxes, interest, penalties, and costs. All  
29 sales shall be made at (~~such place on~~) a location in the county  
30 (~~property as the county legislative authority may direct on Friday~~~~

1 ~~between the hours of 9 o'clock in the morning and 9 o'clock in the~~  
2 ~~evening, as the county legislative authority))~~ on a date and time  
3 (except Saturdays, Sundays, or legal holidays) as the county treasurer  
4 may direct, and shall continue from day to day (Saturdays ~~((and)),~~  
5 Sundays, and legal holidays excepted) during the same hours until all  
6 lots or tracts are sold, after first giving notice of the time, and  
7 place where such sale is to take place for ten days successively by  
8 posting notice thereof in three public places in the county, one of  
9 which shall be in the office of said treasurer. The notice shall be  
10 substantially in the following form:

11 TAX JUDGMENT SALE

12 Public notice is hereby given that pursuant to real property tax  
13 judgment of the superior court of the county of \_\_\_\_\_ in the state  
14 of Washington, and an order of sale duly issued by said court, entered  
15 the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, in proceedings for foreclosure of  
16 tax liens upon real property, as per provisions of law, I shall on the  
17 \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_ o'clock a.m., at \_\_\_\_\_ in  
18 the city of \_\_\_\_\_, and county of \_\_\_\_\_, state of Washington,  
19 sell the ~~((following described lands or lots,))~~ real property to the  
20 highest and best bidder for cash, to satisfy the full amount of taxes,  
21 interest and costs adjudged to be due ~~((thereon as follows, to wit:~~  
22 ~~{Description of property.})).~~

23 In witness whereof, I have hereunto affixed my hand and seal this  
24 \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

25 Treasurer of \_\_\_\_\_ county.

1 No county officer or employee shall directly or indirectly be a  
2 purchaser of such property at such sale.

3 ~~((The treasurer may include in one notice any number of separate  
4 tracts or lots.))~~

5 If any buildings or improvements are upon an area encompassing more  
6 than one tract or lot, the same must be advertised and sold as a single  
7 unit.

8 If the highest amount bid for any such separate unit tract or lot  
9 is in excess of the ~~((entire amount of the taxes and interest))~~ minimum  
10 bid due upon the whole property included in the certificate of  
11 delinquency, the excess shall be refunded, on application therefor, to  
12 the record owner of the property. The record owner of the property is  
13 the person who held title on the day of the sale: PROVIDED, That if  
14 any property subject to foreclosure listed in the certificate of  
15 delinquency is conveyed to another party after the issuance of the  
16 certificate of delinquency and redemption is not made by the day before  
17 the sale, the excess funds shall be paid to the owner of record on the  
18 date of issuance of the certificate of delinquency. In the event no  
19 claim for the said excess is received by the county treasurer within  
20 three years after the date of the sale he or she shall at expiration of  
21 the three year period deposit such excess in the current expense fund  
22 of the county. The county treasurer shall execute to the purchaser of  
23 any piece or parcel of land a tax deed. The deed so made by the county  
24 treasurer, under the official seal of his or her office, shall be  
25 recorded in the same manner as other conveyances of real property, and  
26 shall vest in the grantee, his or her heirs and assigns the title to  
27 the property therein described, without further acknowledgment or  
28 evidence of such conveyance, and shall be substantially in the  
29 following form:



1 State of Washington }  
2 } ss.  
3 County of \_\_\_\_\_ }

4 This indenture, made this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_,  
5 between \_\_\_\_\_, as treasurer of \_\_\_\_\_ county, state of  
6 Washington, party of the first part, and \_\_\_\_\_, party of the  
7 second part:

8 Witnesseth, that, whereas, at a public sale of real property held  
9 on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, pursuant to a real property tax  
10 judgment entered in the superior court in the county of \_\_\_\_\_ on  
11 the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, in proceedings to foreclose tax  
12 liens upon real property and an order of sale duly issued by said  
13 court, \_\_\_\_\_ duly purchased in compliance with the laws of the  
14 state of Washington, the following described real property, to wit:  
15 (Here place description of real property conveyed) and that said  
16 \_\_\_\_\_ has complied with the laws of the state of Washington  
17 necessary to entitle (him, or her or them) to a deed for said real  
18 property.

19 Now, therefore, know ye, that, I \_\_\_\_\_, county treasurer of  
20 said county of \_\_\_\_\_, state of Washington, in consideration of the  
21 premises and by virtue of the statutes of the state of Washington, in  
22 such cases provided, do hereby grant and convey unto \_\_\_\_\_, his or  
23 her heirs and assigns, forever, the said real property hereinbefore  
24 described.

25 Given under my hand and seal of office this \_\_\_\_ day of  
26 \_\_\_\_\_, A.D. \_\_\_\_\_.

27 County Treasurer.

1       **Sec. 29.** RCW 84.64.120 and 1988 c 202 s 70 are each amended to  
2 read as follows:

3       Appellate review of the judgment of the superior court may be  
4 sought as in other civil cases. However, review must be sought within  
5 thirty days after the entry of the judgment and the party taking such  
6 appeal shall ~~((execute, serve and file a bond payable to the state of  
7 Washington, with two or more sureties, to be approved by the court, in  
8 an amount to be fixed by the court))~~ deposit a sum equal to all taxes,  
9 interest, penalties, and costs with the clerk of the court, conditioned  
10 that the appellant shall prosecute ~~((his said))~~ the appeal with effect,  
11 and will pay the amount of any taxes, interest and costs which may be  
12 finally adjudged against the real property involved in the appeal by  
13 any court having jurisdiction of the cause~~((, which bond shall be so  
14 served and filed at the time of the service of said notice of appeal,  
15 and the respondent may, within five days after the service of such  
16 bond, object to the sureties thereon, or to the form and substance of  
17 such bond, in the court in which the action is pending, and if, upon  
18 hearing of such objections to said bond, it is determined by the court  
19 that the sureties thereon are insufficient for any reason, or that the  
20 bond is defective for any other reason, the court shall direct a new  
21 bond to be executed with sureties thereon, to be justified as provided  
22 by law, but)).~~ No appeal shall be allowed from any judgment for the  
23 sale of land or lot for taxes~~((, and no bond given on appeal as herein  
24 provided shall operate as a supersedeas,))~~ unless the party taking such  
25 appeal shall before the time of giving notice of such appeal, and  
26 within thirty days herein allowed within which to appeal, deposit with  
27 the ~~((county treasurer))~~ clerk of the court of the county in which the  
28 land or lots are situated, an amount of money equal to the amount of  
29 the judgment and costs rendered in such cause by the trial court. If,  
30 in case of an appeal, the judgment of the lower court shall be

1 affirmed, in whole or in part, the supreme court or the court of  
2 appeals shall enter judgment for the amount of taxes, interest and  
3 costs, with damages not to exceed twenty percent, and shall order that  
4 the amount deposited with the (~~treasurer~~) clerk of the court as  
5 aforesaid, or so much thereof as may be necessary, be credited upon the  
6 judgment so rendered, and execution shall issue for the balance of said  
7 judgment, damages and costs. The clerk of the supreme court or the  
8 clerk of the division of the court of appeals in which the appeal is  
9 pending shall transmit to the county treasurer of the county in which  
10 the land or lots are situated a certified copy of the order of  
11 affirmance, and it shall be the duty of such county treasurer upon  
12 receiving the same to apply so much of the amount deposited with  
13 (~~him~~) the clerk of the court, as aforesaid, as shall be necessary to  
14 satisfy the amount of the judgment of the supreme court, and to account  
15 for the same as collected taxes. If the judgment of the superior court  
16 shall be reversed and the cause remanded for a rehearing, and if, upon  
17 a rehearing, judgment shall be rendered for the sale of the land or  
18 lots for taxes, or any part thereof, and such judgment be not appealed  
19 from, as herein provided, the clerk of such superior court shall  
20 certify to the county treasurer the amount of such judgment, and  
21 thereupon it shall be the duty of the county treasurer to certify to  
22 the county clerk the amount deposited with (~~him~~) the clerk of the  
23 court, as aforesaid, and the county clerk shall credit such judgment  
24 with the amount of such deposit, or so much thereof as will satisfy the  
25 judgment, and the county treasurer shall be chargeable and accountable  
26 for the amount so credited as collected taxes. Nothing herein shall be  
27 construed as requiring an additional deposit in case of more than one  
28 appeal being prosecuted in said proceeding. If, upon a final hearing,  
29 judgment shall be refused for the sale of the land or lots for the  
30 taxes, penalties, interest and costs, or any part thereof, in said

1 proceedings, the county treasurer shall pay over to the party who shall  
2 have made such deposit, or his or her legally authorized agent or  
3 representative, the amount of the deposit, or so much thereof as shall  
4 remain after the satisfaction of the judgment against the land or lots  
5 in respect to which such deposit shall have been made.

6 **Sec. 30.** RCW 84.64.215 and 1961 c 15 s 84.64.215 are each amended  
7 to read as follows:

8 In addition to (~~the fees required to be collected by the county~~  
9 ~~treasurer for the issuance of a deed upon the sale of general tax title~~  
10 ~~property~~)) a five-dollar fee for preparing the deed, the treasurer  
11 shall collect the proper recording fee. This recording fee together  
12 with the deed shall then be transmitted by the treasurer to the county  
13 auditor who will record the same and mail the deed to the purchaser.

14 **Sec. 31.** RCW 84.64.270 and 1981 c 322 s 7 are each amended to read  
15 as follows:

16 Real property heretofore or hereafter acquired by any county of  
17 this state by foreclosure of delinquent taxes may be sold by order of  
18 the county legislative authority of the county when in the judgment of  
19 the members of the legislative authority they deem it for the best  
20 interests of the county to sell the same. When the legislative  
21 authority desires to sell any such property it may, if deemed  
22 advantageous to the county, combine any or all of the several lots and  
23 tracts of such property in one or more units, and may reserve from sale  
24 coal, oil, gas, gravel, minerals, ores, fossils, timber, or other  
25 resources on or in said lands, and the right to mine for and remove the  
26 same, and it shall then enter an order on its records fixing the unit  
27 or units in which the property shall be sold and the minimum price for  
28 each of such units, and whether the sale will be for cash or whether a

1 contract will be offered, and reserving from sale such of said  
2 resources as it may determine and from which units such reservations  
3 shall apply, and directing the county treasurer to sell such property  
4 in the unit or units and at not less than the price or prices and  
5 subject to such reservations so fixed by the county legislative  
6 authority: PROVIDED, That the said order shall be subject to the  
7 approval of the county treasurer if several lots or tracts of land are  
8 combined in one unit. It shall be the duty of the county treasurer  
9 upon receipt of such order to publish once a week for three consecutive  
10 weeks a notice of the sale of such property in a newspaper printed and  
11 published in the county where the land is situated: PROVIDED, That in  
12 counties where there is no newspaper published, the treasurer of such  
13 county shall cause such notice to be published in some newspaper in the  
14 state of general circulation in such county having no resident  
15 newspaper, said notice shall describe the property to be sold, the unit  
16 or units, the reservations, and the minimum price fixed in said order,  
17 together with the time and place and terms of sale, (~~which said sale~~  
18 ~~shall be made at such place on county property as the county~~  
19 ~~legislative authority may direct in the county in which the land is~~  
20 ~~situated and at such time between the hours of 9 o'clock a.m. and 9~~  
21 ~~o'clock p.m. as the county legislative authority may direct, and all~~  
22 ~~sales so made shall be to the highest and best bidder at such sale, and~~  
23 ~~sales to be made under the provisions of this chapter may be adjourned~~  
24 ~~from day to day by the county treasurer by public announcement made by~~  
25 ~~the treasurer at the time and place designated in the notice of such~~  
26 ~~sale, or at the time and place to which said sale may be adjourned)) in  
27 the same manner as foreclosure sales as provided by RCW 84.64.080. The  
28 person making the bid shall state whether he or she will pay cash for  
29 the amount of his or her bid or accept a real estate contract of  
30 purchase in accordance with the provisions hereinafter contained. The~~

1 person making the highest bid shall become the purchaser of said  
2 property. If the highest bidder is a contract bidder the purchaser  
3 shall be required to pay thirty percent of the total purchase price at  
4 the time of said sale and shall enter into a contract with the county  
5 as vendor and the purchaser as vendee which shall obligate and require  
6 the purchaser to pay the balance of said purchase price in ten equal  
7 annual installments commencing November 1st and each year following the  
8 date of said sale, and shall require said purchaser to pay twelve  
9 percent interest on all deferred payments, interest to be paid at the  
10 time the annual installment is due; and may contain a provision  
11 authorizing the purchaser to make payment in full at any time of any  
12 balance due on the total purchase price plus accrued interest on such  
13 balance. Said contract shall contain a provision requiring the  
14 purchaser to pay before delinquency all subsequent taxes and  
15 assessments that may be levied or assessed against said property  
16 subsequent to the date of said contract, and shall contain a provision  
17 that time is of the essence of the contract and that in event of a  
18 failure of the vendee to make payments at the time and in the manner  
19 required and to keep and perform the covenants and conditions therein  
20 required of him or her that the said contract may be forfeited and  
21 terminated at the election of the vendor, and that in event of said  
22 election all sums theretofore paid by the vendee shall be forfeited as  
23 liquidated damages for failure to comply with the provisions of said  
24 contract; and shall require the vendor to execute and deliver to the  
25 vendee a deed of conveyance covering said property upon the payment in  
26 full of the purchase price, plus accrued interest: PROVIDED FURTHER,  
27 That the county legislative authority may, by order entered in its  
28 records, direct said coal, oil, gas, gravel, minerals, ores, timber, or  
29 other resources sold apart from the land, such sale to be conducted in  
30 the manner hereinabove prescribed for the sale of the land: PROVIDED

1 FURTHER, That any such reserved minerals or resources not exceeding two  
2 hundred dollars in value may be sold, when the county legislative  
3 authority deems it advisable, either with or without such publication  
4 of the notice of sale, and in such manner as the county legislative  
5 authority may determine will be most beneficial to the county.

6 **Sec. 32.** RCW 84.69.020 and 1989 c 378 s 17 are each amended to  
7 read as follows:

8 Ad valorem taxes paid before or after delinquency shall be refunded  
9 if they were:

10 (1) Paid more than once; or

11 (2) Paid as a result of manifest error in description; or

12 (3) Paid as a result of a clerical error in extending the tax  
13 rolls; or

14 (4) Paid as a result of other clerical errors in listing property;  
15 or

16 (5) Paid with respect to improvements which did not exist on  
17 assessment date; or

18 (6) Paid under levies or statutes adjudicated to be illegal or  
19 unconstitutional; or

20 (7) Paid as a result of mistake, inadvertence, or lack of knowledge  
21 by any person exempted from paying real property taxes or a portion  
22 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or  
23 hereafter amended; or

24 (8) Paid or overpaid as a result of mistake, inadvertence, or lack  
25 of knowledge by either a public official or employee or by any person  
26 paying the same or paid as a result of mistake, inadvertence, or lack  
27 of knowledge by either a public official or employee or by any person  
28 paying the same with respect to real property in which the person  
29 paying the same has no legal interest; or

1 (9) Paid on the basis of an assessed valuation which was appealed  
2 to the county board of equalization and ordered reduced by the board;  
3 or

4 (10) Paid on the basis of an assessed valuation which was appealed  
5 to the state board of tax appeals and ordered reduced by the board:  
6 PROVIDED, That the amount refunded under subsections (9) and (10) of  
7 this section shall only be for the difference between the tax paid on  
8 the basis of the appealed valuation and the tax payable on the  
9 valuation adjusted in accordance with the board's order; or

10 (11) Paid as a state property tax levied upon property, the  
11 assessed value of which has been established by the state board of tax  
12 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount  
13 refunded shall only be for the difference between the state property  
14 tax paid and the amount of state property tax which would, when added  
15 to all other property taxes within the one percent limitation of  
16 Article VII, section 2 (Amendment 59) of the state Constitution equal  
17 one percent of the assessed value established by the board;

18 (12) Paid on the basis of an assessed valuation which was  
19 adjudicated to be unlawful or excessive: PROVIDED, That the amount  
20 refunded shall be for the difference between the amount of tax which  
21 was paid on the basis of the valuation adjudged unlawful or excessive  
22 and the amount of tax payable on the basis of the assessed valuation  
23 determined as a result of the proceeding; or

24 (13) Paid on property acquired under RCW 84.60.050, and canceled  
25 under RCW 84.60.050(2).

26 No refunds under the provisions of this section shall be made  
27 because of any error in determining the valuation of property, except  
28 as authorized in subsections (9), (10), (11), and (12) of this section  
29 nor may any refunds be made if a bona fide purchaser has acquired  
30 rights that would preclude the assessment and collection of the



1 refunded tax from the property that should properly have been charged  
2 with the tax. Any refunds made on delinquent taxes shall include the  
3 proportionate amount of interest and penalties paid.

4 The county treasurer of each county shall make all refunds  
5 determined to be authorized by this section, by the first Monday in  
6 January of each year, report to the county legislative authority a list  
7 of all refunds made under this section during the previous year. The  
8 list is to include the name of the person receiving the refund, the  
9 amount of the refund, and the reason for the refund.

10 **Sec. 33.** RCW 84.69.030 and 1989 c 378 s 32 are each amended to  
11 read as follows:

12 Except in cases wherein the county legislative authority acts upon  
13 its own motion, no orders for a refund under this chapter shall be made  
14 except on a claim:

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

17 (2) Filed with the county (~~legislative authority~~) treasurer  
18 within three years after making of the payment sought to be refunded;  
19 and

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

21 **Sec. 34.** RCW 84.69.040 and 1961 c 15 s 84.69.040 are each amended  
22 to read as follows:

23 Refunds ordered by the (~~board of~~) county (~~commissioners~~)  
24 legislative authority may include:

25 (1) A portion of amounts paid to the state treasurer by the county  
26 treasurer as money belonging to the state; and also

27 (2) County taxes and taxes collected by county officers for taxing  
28 districts.

1       **Sec. 35.** RCW 84.69.060 and 1989 c 378 s 18 are each amended to  
2 read as follows:

3       Refunds ordered under this chapter with respect to county, state,  
4 and taxing district taxes shall be paid by checks drawn upon the  
5 appropriate fund by the county treasurer: PROVIDED, That in making  
6 refunds on a levy code or tax code bases, the county treasurer may make  
7 an adjustment on the ~~((next))~~ subsequent year's property tax payment  
8 due for the amount of the refund ~~((unless the taxpayer requests~~  
9 ~~immediate refund))~~.

10       **Sec. 36.** RCW 85.05.280 and 1985 c 396 s 38 are each amended to  
11 read as follows:

12       The board of commissioners of such district shall elect one of  
13 their number ~~((chairman))~~ chair and shall either elect one of their  
14 number, or appoint a voter of the district, as secretary, who shall  
15 keep minutes of all the district's proceedings. The board of  
16 commissioners may issue warrants of such district in payment of all  
17 claims of indebtedness against such district. Such warrants shall be  
18 in form and substance the same as county warrants~~((, or as near the~~  
19 ~~same as may be practicable,))~~ and shall draw the legal rate of interest  
20 from the date of their presentation to the treasurer for payment, as  
21 hereinafter provided, and shall be signed by the ~~((chairman))~~ chair and  
22 attested by the secretary of said board: PROVIDED, That no warrants  
23 shall be issued by said board of commissioners in payment of any  
24 indebtedness of such district for less than the face or par value.

25       **Sec. 37.** RCW 85.05.360 and 1986 c 278 s 29 are each amended to  
26 read as follows:

27       All warrants issued under the provisions of this ~~((act))~~ chapter  
28 shall be presented by the owners thereof to the county treasurer~~((, who~~

1 shall indorse thereon the day of presentation for payment, with the  
2 additional indorsement thereon, in case of nonpayment, that they are  
3 not paid for want of funds; and no warrant shall draw interest under  
4 the provisions of this act until it is so presented and indorsed by the  
5 county treasurer. And it shall be the duty of such treasurer, from  
6 time to time, when he has sufficient funds in his hands for that  
7 purpose, to advertise in the newspaper doing the county printing for  
8 the presentation to him for payment of as many of the outstanding  
9 warrants as he may be able to pay: PROVIDED, That thirty days after  
10 the first publication of said notice of the treasurer calling in any of  
11 said outstanding warrants, said warrants shall cease to bear interest,  
12 which shall be stated in the notice. Said notice shall be published  
13 two weeks, consecutively, and said warrants shall be called in and paid  
14 in the order of their indorsement)) in accordance with chapter 36.29  
15 RCW.

16 NEW SECTION. **Sec. 38.** The following acts or parts of acts are  
17 each repealed:

- 18 (1) RCW 36.29.030 and 1963 c 4 s 36.29.030;
- 19 (2) RCW 36.29.080 and 1963 c 4 s 36.29.080;
- 20 (3) RCW 36.29.140 and 1963 c 4 s 36.29.140;
- 21 (4) RCW 36.32.180 and 1984 c 128 s 1 & 1963 c 4 s 36.32.180;
- 22 (5) RCW 84.64.010 and 1961 c 15 s 84.64.010;
- 23 (6) RCW 84.64.020 and 1961 c 15 s 84.64.020;
- 24 (7) RCW 84.64.030 and 1984 c 220 s 18, 1984 c 179 s 1, 1981 c 322  
25 s 3, 1972 ex.s. c 84 s 1, & 1961 c 15 s 84.64.030;
- 26 (8) RCW 84.64.140 and 1961 c 15 s 84.64.140;
- 27 (9) RCW 84.64.145 and 1972 ex.s. c 84 s 4;
- 28 (10) RCW 84.64.150 and 1961 c 15 s 84.64.150;
- 29 (11) RCW 84.64.160 and 1961 c 15 s 84.64.160;

- 1 (12) RCW 84.64.170 and 1961 c 15 s 84.64.170;
- 2 (13) RCW 84.64.210 and 1961 c 15 s 84.64.210; and
- 3 (14) RCW 84.64.240 and 1961 c 15 s 84.64.240.