
SUBSTITUTE HOUSE BILL 2794

State of Washington

53rd Legislature

1994 Regular Session

By House Committee on Local Government (originally sponsored by Representatives Holm, H. Myers, Wolfe and Moak)

Read first time 02/04/94.

1 AN ACT Relating to county treasurers; amending RCW 3.02.045,
2 9.46.110, 28A.315.440, 35.49.130, 36.29.010, 36.32.120, 39.44.130,
3 39.46.020, 39.46.030, 39.46.110, 39.50.030, 43.80.125, 46.44.175,
4 58.08.040, 84.34.230, 84.52.018, 84.56.010, 84.56.023, 84.56.160,
5 84.56.170, and 84.69.020; adding a new section to chapter 84.52 RCW;
6 repealing RCW 35.49.120, 36.18.140, 84.56.180, and 84.56.190;
7 prescribing penalties; and providing an effective date.

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

9 **Sec. 1.** RCW 3.02.045 and 1987 c 266 s 1 are each amended to read
10 as follows:

11 (1) Courts of limited jurisdiction may use collection agencies
12 under chapter 19.16 RCW for purposes of collecting unpaid penalties on
13 infractions, criminal fines, costs, assessments, civil judgments, or
14 forfeitures that have been imposed by the courts. Courts of limited
15 jurisdiction may enter into agreements with one or more attorneys or
16 collection agencies for collection of outstanding penalties, fines,
17 costs, assessments, and forfeitures. These agreements may specify the
18 scope of work, remuneration for services, and other charges deemed
19 appropriate.

1 (2) Courts of limited jurisdiction may use credit cards or debit
2 cards for purposes of billing and collecting unpaid penalties, fines,
3 costs, assessments, and forfeitures so imposed. Courts of limited
4 jurisdiction may enter into agreements with one or more financial
5 institutions for the purpose of the collection of penalties, fines,
6 costs, assessments, and forfeitures. The agreements may specify
7 conditions, remuneration for services, and other charges deemed
8 appropriate.

9 (3) Servicing of delinquencies by collection agencies or by
10 collecting attorneys in which the court retains control of its
11 delinquencies shall not constitute assignment of debt.

12 (4) For purposes of this section, the term debt shall include
13 penalties, fines, costs, assessments, or forfeitures imposed by the
14 courts.

15 (5) The court may assess as court costs the moneys paid for
16 remuneration for services or charges paid to collecting attorneys, to
17 collection agencies, or, in the case of credit cards, to financial
18 institutions.

19 **Sec. 2.** RCW 9.46.110 and 1991 c 161 s 1 are each amended to read
20 as follows:

21 The legislative authority of any county, city-county, city, or
22 town, by local law and ordinance, and in accordance with the provisions
23 of this chapter and rules and regulations promulgated hereunder, may
24 provide for the taxing of any gambling activity authorized by this
25 chapter within its jurisdiction, the tax receipts to go to the county,
26 city-county, city, or town so taxing the same: PROVIDED, That any such
27 tax imposed by a county alone shall not apply to any gambling activity
28 within a city or town located therein but the tax rate established by
29 a county, if any, shall constitute the tax rate throughout the
30 unincorporated areas of such county: PROVIDED FURTHER, That (1) punch
31 boards and pull-tabs, chances on which shall only be sold to adults,
32 which shall have a fifty cent limit on a single chance thereon, shall
33 be taxed on a basis which shall reflect only the gross receipts from
34 such punch boards and pull-tabs; and (2) no punch board or pull-tab may
35 award as a prize upon a winning number or symbol being drawn the
36 opportunity of taking a chance upon any other punch board or pull-tab;
37 and (3) all prizes for punch boards and pull-tabs must be on display
38 within the immediate area of the premises wherein any such punch board

1 or pull-tab is located and upon a winning number or symbol being drawn,
2 such prize must be immediately removed therefrom, or such omission
3 shall be deemed a fraud for the purposes of this chapter; and (4) when
4 any person shall win over twenty dollars in money or merchandise from
5 any punch board or pull-tab, every licensee hereunder shall keep a
6 public record thereof for at least ninety days thereafter containing
7 such information as the commission shall deem necessary: AND PROVIDED
8 FURTHER, That taxation of bingo and raffles shall never be in an amount
9 greater than ten percent of the gross revenue received therefrom less
10 the amount paid for or as prizes. Taxation of amusement games shall
11 only be in an amount sufficient to pay the actual costs of enforcement
12 of the provisions of this chapter by the county, city or town law
13 enforcement agency and in no event shall such taxation exceed two
14 percent of the gross revenue therefrom less the amount paid for as
15 prizes: PROVIDED FURTHER, That no tax shall be imposed under the
16 authority of this chapter on bingo or amusement games when such
17 activities or any combination thereof are conducted by any bona fide
18 charitable or nonprofit organization as defined in this chapter, which
19 organization has no paid operating or management personnel and has
20 gross income from bingo or amusement games, or a combination thereof,
21 not exceeding five thousand dollars per year, less the amount paid for
22 as prizes. No tax shall be imposed on the first ten thousand dollars
23 of net proceeds from raffles conducted by any bona fide charitable or
24 nonprofit organization as defined in this chapter. Taxation of punch
25 boards and pull-tabs shall not exceed five percent of gross receipts,
26 nor shall taxation of social card games exceed twenty percent of the
27 gross revenue from such games. Taxes imposed under this chapter become
28 a lien upon personal and real property used in the gambling activity in
29 the same manner as provided for under RCW 84.60.010.

30 **Sec. 3.** RCW 28A.315.440 and 1975 1st ex.s. c 275 s 99 are each
31 amended to read as follows:

32 Upon receipt of the aforesaid certificate, it shall be the duty of
33 the ((board of)) county ((commissioners)) legislative authority of each
34 county to levy on all taxable property of that part of the joint school
35 district which lies within the county a tax sufficient to raise the
36 amount necessary to meet the county's proportionate share of the
37 estimated expenditures of the joint district, as shown by the
38 certificate of the educational service district superintendent of the

1 district to which the joint school district belongs. Such taxes shall
2 be levied and collected in the same manner as other taxes are levied
3 and collected, and the proceeds thereof shall be forwarded
4 (~~quarterly~~) monthly by the treasurer of each county, other than the
5 county to which the joint district belongs, to the treasurer of the
6 county to which such district belongs and shall be placed to the credit
7 of said district. The treasurer of the county to which a joint school
8 district belongs is hereby declared to be the treasurer of such
9 district.

10 **Sec. 4.** RCW 35.49.130 and 1965 c 7 s 35.49.130 are each amended to
11 read as follows:

12 (~~In county foreclosures for delinquency in the payment of general
13 taxes, the county treasurer shall mail a copy of the published summons
14 to the treasurer of every city and town within which any property
15 involved in the foreclosure proceeding is situated. The copy of the
16 summons shall be mailed within fifteen days after the first publication
17 thereof, but the county treasurer's failure to do so shall not affect
18 the jurisdiction of the court nor the priority of the tax sought to be
19 foreclosed.))~~

20 If any property situated in a local improvement district or utility
21 local improvement district created by a city or town is offered for
22 sale for general taxes by the county treasurer, the city or town shall
23 only have power to protect the lien or liens of any local improvement
24 assessments outstanding against the whole or portion of such property
25 by purchase (~~thereof or otherwise~~) at the treasurer's foreclosure
26 sale.

27 **Sec. 5.** RCW 36.29.010 and 1991 c 245 s 4 are each amended to read
28 as follows:

29 The county treasurer:

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

32 (2) Shall issue a receipt in duplicate for all money received other
33 than taxes; the treasurer shall deliver immediately to the person
34 making the payment the original receipt and the duplicate shall be
35 retained by the treasurer;

36 (3) Shall affix on the face of all paid warrants the date of
37 redemption or, in the case of proper contract between the treasurer and

1 a qualified public depository, the treasurer may consider the date
2 affixed by the financial institution as the date of redemption;

3 (4) Shall indorse, before the date of issue by the county or by any
4 taxing district for whom the county treasurer acts as treasurer, on the
5 face of all warrants for which there are not sufficient funds for
6 payment, "interest bearing warrant." (~~and~~) When there are funds to
7 redeem outstanding warrants, the county treasurer shall give notice:

8 (a) By publication in a legal newspaper published or circulated in
9 the county; or

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

12 (c) By notification to the financial institution holding the
13 warrant;

14 (5) Shall pay interest on all interest-bearing warrants from the
15 date of issue to the date of notification;

16 (6) Shall maintain financial records reflecting receipts and
17 disbursement by fund in accordance with generally accepted accounting
18 principles;

19 (7) Shall account for and pay all bonded indebtedness for the
20 county and all special districts for which the county treasurer acts as
21 treasurer;

22 (8) Shall invest all funds of the county or any special district in
23 the treasurer's custody, not needed for immediate expenditure, in a
24 manner consistent with appropriate statutes. If cash is needed to
25 redeem warrants issued from any fund in the custody of the treasurer,
26 the treasurer shall liquidate investments in an amount sufficient to
27 cover such warrant redemptions; and

28 (9) May provide certain collection services for county departments.

29 The treasurer, at the expiration of the term of office, shall make
30 a complete settlement with the county legislative authority, and shall
31 deliver to the successor all public money, books, and papers in the
32 treasurer's possession.

33 **Sec. 6.** RCW 36.32.120 and 1993 c 83 s 9 are each amended to read
34 as follows:

35 The legislative authorities of the several counties shall:

36 (1) Provide for the erection and repairing of court houses, jails,
37 and other necessary public buildings for the use of the county;

1 (2) Lay out, discontinue, or alter county roads and highways within
2 their respective counties, and do all other necessary acts relating
3 thereto according to law, except within cities and towns which have
4 jurisdiction over the roads within their limits;

5 (3) License and fix the rates of ferriage; grant grocery and other
6 licenses authorized by law to be by them granted at fees set by the
7 legislative authorities which shall not exceed the costs of
8 administration and operation of such licensed activities;

9 (4) Fix the amount of county taxes to be assessed according to the
10 provisions of law, and cause the same to be collected as prescribed by
11 law(~~(: PROVIDED, That the legislative authority of a county may permit~~
12 ~~all moneys, assessments, and taxes belonging to or collected for the~~
13 ~~use of the state or any county, including any amounts representing~~
14 ~~estimates for future assessments and taxes, to be deposited by any~~
15 ~~taxpayer prior to the due date thereof with the treasurer or other~~
16 ~~legal depository for the benefit of the funds to which they belong to~~
17 ~~be credited against any future tax or assessment that may be levied or~~
18 ~~become due from the taxpayer: PROVIDED FURTHER, That the taxpayer,~~
19 ~~with the concurrence of the county legislative authority, may designate~~
20 ~~the particular fund against which such prepayment of future tax or~~
21 ~~assessment shall be credited));~~

22 (5) Allow all accounts legally chargeable against the county not
23 otherwise provided for, and audit the accounts of all officers having
24 the care, management, collection, or disbursement of any money
25 belonging to the county or appropriated to its benefit;

26 (6) Have the care of the county property and the management of the
27 county funds and business and in the name of the county prosecute and
28 defend all actions for and against the county, and such other powers as
29 are or may be conferred by law;

30 (7) Make and enforce, by appropriate resolutions or ordinances, all
31 such police and sanitary regulations as are not in conflict with state
32 law, and within the unincorporated area of the county may adopt by
33 reference Washington state statutes and recognized codes and/or
34 compilations printed in book form relating to the construction of
35 buildings, the installation of plumbing, the installation of electric
36 wiring, health, or other subjects, and may adopt such codes and/or
37 compilations or portions thereof, together with amendments thereto, or
38 additions thereto: PROVIDED, That except for Washington state
39 statutes, there shall be filed in the county auditor's office one copy

1 of such codes and compilations ten days prior to their adoption by
2 reference, and additional copies may also be filed in library or city
3 offices within the county as deemed necessary by the county legislative
4 authority: PROVIDED FURTHER, That no such regulation, code,
5 compilation, and/or statute shall be effective unless before its
6 adoption, a public hearing has been held thereon by the county
7 legislative authority of which at least ten days' notice has been
8 given. Any violation of such regulations, ordinances, codes,
9 compilations, and/or statutes or resolutions shall constitute a
10 misdemeanor or a civil violation subject to a monetary penalty:
11 PROVIDED FURTHER, That violation of a regulation, ordinance, code,
12 compilation, and/or statute relating to traffic including parking,
13 standing, stopping, and pedestrian offenses is a traffic infraction,
14 except that violation of a regulation, ordinance, code, compilation,
15 and/or statute equivalent to those provisions of Title 46 RCW set forth
16 in RCW 46.63.020 remains a misdemeanor. However, the punishment for
17 any criminal ordinance shall be the same as the punishment provided in
18 state law for the same crime and no act that is a state crime may be
19 made a civil violation. The notice must set out a copy of the proposed
20 regulations or summarize the content of each proposed regulation; or if
21 a code is adopted by reference the notice shall set forth the full
22 official title and a statement describing the general purpose of such
23 code. For purposes of this subsection, a summary shall mean a brief
24 description which succinctly describes the main points of the proposed
25 regulation. When the county publishes a summary, the publication shall
26 include a statement that the full text of the proposed regulation will
27 be mailed upon request. An inadvertent mistake or omission in
28 publishing the text or a summary of the content of a proposed
29 regulation shall not render the regulation invalid if it is adopted.
30 The notice shall also include the day, hour, and place of hearing and
31 must be given by publication in the newspaper in which legal notices of
32 the county are printed;

33 (8) Have power to compound and release in whole or in part any debt
34 due to the county when in their opinion the interest of their county
35 will not be prejudiced thereby, except in cases where they or any of
36 them are personally interested;

37 (9) Have power to administer oaths or affirmations necessary in the
38 discharge of their duties and commit for contempt any witness refusing
39 to testify before them with the same power as district judges.

1 **Sec. 7.** RCW 39.44.130 and 1985 c 84 s 2 are each amended to read
2 as follows:

3 (1) The duties prescribed in this chapter as to the registration of
4 bonds of any city or town shall be performed by the treasurer thereof,
5 and as to those of any county, port or school district by the county
6 treasurer of the county in which such port or school district lies; but
7 any ~~((county, city, town, port or school district may designate by~~
8 ~~resolution any other officer for the performance of such duties, and~~
9 ~~any county, city, town, port or school district))~~ treasurer as defined
10 in RCW 39.46.020 may designate ~~((by resolution))~~ its legally designated
11 fiscal agency or agencies for the performance of such duties, after
12 making arrangements with such fiscal agency therefor, which
13 arrangements may include provision for the payment by the bond owner of
14 a fee for each registration.

15 (2) ~~((Local government units for which the county treasurer serves~~
16 ~~as ex officio treasurer of the district may, with the consent of the~~
17 ~~county treasurer, appoint the county treasurer to serve as the fiscal~~
18 ~~agency. If such local government units decide to utilize the services~~
19 ~~of a fiscal agency other than the county treasurer, the county~~
20 ~~treasurer shall be notified at the time the decision is made.))~~ The
21 county treasurer as ex officio treasurer of a special district shall
22 act as fiscal agent or may appoint the fiscal agent to be used by the
23 county.

24 **Sec. 8.** RCW 39.46.020 and 1983 c 167 s 2 are each amended to read
25 as follows:

26 Unless the context clearly requires otherwise, the definitions in
27 this section apply throughout this chapter.

28 (1) "Bond" means any agreement which may or may not be represented
29 by a physical instrument, including notes, warrants, or certificates of
30 indebtedness, that evidences an indebtedness of the state or a local
31 government or a fund thereof, where the state or local government
32 agrees to pay a specified amount of money, with or without interest, at
33 a designated time or times to either registered owners or bearers.

34 (2) "Local government" means any county, city, town, special
35 purpose district, political subdivision, municipal corporation, or
36 quasi municipal corporation, including any public corporation created
37 by such an entity.

1 (3) "Obligation" means an agreement that evidences an indebtedness
2 of the state or a local government, other than a bond, and includes,
3 but is not limited to, conditional sales contracts, lease obligations,
4 and promissory notes.

5 (4) "State" includes the state, agencies of the state, and public
6 corporations created by the state or agencies of the state.

7 (5) "Treasurer" means the state treasurer, county treasurer, city
8 treasurer, or treasurer of any other municipal corporation.

9 **Sec. 9.** RCW 39.46.030 and 1985 c 84 s 1 are each amended to read
10 as follows:

11 (1) The state and local governments are authorized to establish a
12 system of registering the ownership of their bonds or other obligations
13 as to principal and interest, or principal only. Registration may
14 include, without limitation: (a) A book entry system of recording the
15 ownership of a bond or other obligation whether or not a physical
16 instrument is issued; or (b) recording the ownership of a bond or other
17 obligation together with the requirement that the transfer of ownership
18 may only be effected by the surrender of the old bond or other
19 obligation and either the reissuance of the old bond or other
20 obligation or the issuance of a new bond or other obligation to the new
21 owner.

22 (2) The system of registration shall define the method or methods
23 by which transfer of the registered bonds or other obligations shall be
24 effective, and by which payment of principal and any interest shall be
25 made. The system of registration may permit the issuance of bonds or
26 other obligations in any denomination to represent several registered
27 bonds or other obligations of smaller denominations. The system of
28 registration may also provide for any writing relating to a bond or
29 other obligation that is not issued as a physical instrument, for
30 identifying numbers or other designations, for a sufficient supply of
31 certificates for subsequent transfers, for record and payment dates,
32 for varying denominations, for communications to the owners of bonds or
33 other obligations, for accounting, canceled certificate destruction,
34 registration and release of securing interests, and for such other
35 incidental matters pertaining to the registration of bonds or other
36 obligations as the issuer may deem to be necessary or appropriate.

37 (3)(a) The state treasurer or a local ((government)) treasurer may
38 appoint (i) one or more of the fiscal agencies appointed from time to

1 time by the state finance committee in accordance with chapter 43.80
2 RCW or (ii) other fiscal agents to act with respect to an issue of its
3 bonds or other obligations as authenticating trustee, transfer agent,
4 registrar, and paying or other agent and specify the rights and duties
5 and means of compensation of any such fiscal agency so acting. The
6 state ~~((and))~~ treasurer or local ~~((governments))~~ treasurers may also
7 enter into agreements with the fiscal agency or agencies in connection
8 with the establishment and maintenance by such fiscal agency or
9 agencies of a central depository system for the transfer or pledge of
10 bonds or other obligations.

11 ~~((Local government units for which the county treasurer serves
12 as ex officio treasurer of the district may, with the consent of the
13 county treasurer, appoint the county treasurer to serve as the fiscal
14 agency. If such local government units decide to utilize the services
15 of a fiscal agency other than the county treasurer, the county
16 treasurer shall be notified at the time the decision is made.))~~ The
17 county treasurer as ex officio treasurer of a special district shall
18 act as fiscal agent for such special district, unless the county
19 treasurer appoints either one or more of the fiscal agencies appointed
20 from time to time by the state finance committee in accordance with
21 chapter 43.80 RCW or other fiscal agents selected in a manner
22 consistent with RCW 43.80.120 to act with respect to an issue of its
23 bonds or other obligations as authenticating trustee, transfer agent,
24 registrar, and paying or other agent and specify the rights and duties
25 and means of compensation of any such fiscal agency.

26 (4) Nothing in this section precludes the issuer, or a trustee
27 appointed by the issuer pursuant to any other provision of law, from
28 itself performing, either alone or jointly with other issuers, fiscal
29 agencies, or trustees, any transfer, registration, authentication,
30 payment, or other function described in this section.

31 **Sec. 10.** RCW 39.46.110 and 1984 c 186 s 2 are each amended to read
32 as follows:

33 (1) General obligation bonds of local governments shall be subject
34 to this section. Unless otherwise stated in law, the maximum term of
35 any general obligation bond issue shall be forty years.

36 (2) General obligation bonds constitute an indebtedness of the
37 local government issuing the bonds that are subject to the indebtedness
38 limitations provided in Article VIII, section 6 of the state

1 Constitution and are payable from tax revenues of the local government
2 and such other money lawfully available and pledged or provided by the
3 governing body of the local government for that purpose. Such
4 governing body may pledge the full faith, credit and resources of the
5 local government for the payment of general obligation bonds. The
6 payment of such bonds shall be enforceable in mandamus against the
7 local government and its officials. The officials now or hereafter
8 charged by law with the duty of levying taxes pledged for the payment
9 of general obligation bonds and interest thereon shall, in the manner
10 provided by law, make an annual levy of such taxes sufficient together
11 with other moneys lawfully available and pledge therefor to meet the
12 payments of principal and interest on said bonds as they come due.

13 (3) General obligation bonds issued as physical instruments shall
14 be executed in the manner determined by the governing body or
15 legislative body of the issuer. If the issuer is a special district
16 for which the county treasurer is the treasurer, the issuer shall
17 notify the county treasurer at least thirty days in advance of
18 authorizing the issuance of bonds or the incurrence of other
19 certificates of indebtedness.

20 (4) Unless another statute specifically provides otherwise, the
21 owner of a general obligation bond, or the owner of an interest coupon,
22 issued by a local government shall not have any claim against the state
23 arising from the general obligation bond or interest coupon.

24 (5) As used in this section, the term "local government" means
25 every unit of local government, including municipal corporations, quasi
26 municipal corporations, and political subdivisions, where property
27 ownership is not a prerequisite to vote in the local government's
28 elections.

29 **Sec. 11.** RCW 39.50.030 and 1985 c 71 s 1 are each amended to read
30 as follows:

31 (1) The issuance of short-term obligations shall be authorized by
32 ordinance of the governing body which ordinance shall fix the maximum
33 amount of the obligations to be issued or, if applicable, the maximum
34 amount which may be outstanding at any time, the maximum term and
35 interest rate or rates to be borne thereby, the manner of sale, maximum
36 price, form including bearer or registered as provided in RCW
37 39.46.030, terms, conditions, and the covenants thereof. The ordinance
38 may provide for designation and employment of a paying agent for the

1 short-term obligations and may authorize a designated representative of
2 the municipal corporation, or if the county, the county treasurer to
3 act on its behalf and subject to the terms of the ordinance in selling
4 and delivering short-term obligations authorized and fixing the dates,
5 price, interest rates, and other details as may be specified in the
6 ordinance. Short-term obligations issued under this section shall bear
7 such fixed or variable rate or rates of interest as the governing body
8 considers to be in the best interests of the municipal corporation.
9 Variable rates of interest may be fixed in relationship to such
10 standard or index as the governing body designates.

11 The governing body may make contracts for the future sale of short-
12 term obligations pursuant to which the purchasers are committed to
13 purchase the short-term obligations from time to time on the terms and
14 conditions stated in the contract, and may pay such consideration as it
15 considers proper for the commitments. Short-term obligations issued in
16 anticipation of the receipt of taxes shall be paid within six months
17 from the end of the fiscal year in which they are issued. For the
18 purpose of this subsection, short-term obligations issued in
19 anticipation of the sale of general obligation bonds shall not be
20 considered to be obligations issued in anticipation of the receipt of
21 taxes.

22 (2) Notwithstanding subsection (1) of this section, such short-term
23 obligations may be issued and sold in accordance with chapter 39.46
24 RCW.

25 **Sec. 12.** RCW 43.80.125 and 1985 c 84 s 3 are each amended to read
26 as follows:

27 (1) The fiscal agencies designated pursuant to RCW 43.80.110 and
28 43.80.120 may be appointed by the state treasurer or a local
29 (~~government~~) treasurer to act as registrar, authenticating agent,
30 transfer agent, paying agent, or other agent in connection with the
31 issuance by the state or local government of registered bonds or other
32 obligations pursuant to a system of registration as provided by RCW
33 39.46.030 and may establish and maintain on behalf of the state or
34 local government a central depository system for the transfer or pledge
35 of bonds or other obligations. The term "local government" shall be as
36 defined in RCW 39.46.020.

37 (2) Whenever in the judgment of the fiscal agencies, certain
38 services as registrar, authenticating agent, transfer agent, paying

1 agent, or other agent in connection with the establishment and
2 maintenance of a central depository system for the transfer or pledge
3 of registered public obligations, or in connection with the issuance by
4 any public entity of registered public obligations pursuant to a system
5 of registration as provided in chapter 39.46 RCW, can be secured from
6 private sources more economically than by carrying out such duties
7 themselves, they may contract out all or any of such services to such
8 private entities as such fiscal agencies deem capable of carrying out
9 such duties in a responsible manner.

10 ~~((3) Local government units for which the county treasurer serves
11 as ex officio treasurer of the district may, with the consent of the
12 county treasurer, appoint the county treasurer to serve as the fiscal
13 agency. If such local government units decide to utilize the services
14 of a fiscal agency other than the county treasurer, the county
15 treasurer shall be notified at the time the decision is made.))~~

16 **Sec. 13.** RCW 46.44.175 and 1985 c 22 s 2 are each amended to read
17 as follows:

18 Failure of any person or agent acting for a person who causes to be
19 moved or moves a mobile home as defined in RCW 46.04.302 upon public
20 highways of this state and failure to comply with any of the provisions
21 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a
22 penalty of not less than one hundred dollars or more than five hundred
23 dollars shall be assessed. In addition to the above penalty, the
24 department of transportation or local authority may withhold issuance
25 of a special permit or suspend a continuous special permit as provided
26 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty
27 days.

28 Any person who shall alter, reuse, transfer, or forge the decal
29 required by RCW 46.44.170, or who shall display a decal knowing it to
30 have been forged, reused, transferred, or altered, shall be guilty of
31 a gross misdemeanor.

32 Any person or agent who is denied a special permit or whose special
33 permit is suspended may upon request receive a hearing before the
34 department of transportation or the local authority having
35 jurisdiction. The department or the local authority after such hearing
36 may revise its previous action.

1 **Sec. 14.** RCW 58.08.040 and 1991 c 245 s 14 are each amended to
2 read as follows:

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

18 **Sec. 15.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each
19 amended to read as follows:

20 For the purpose of acquiring conservation futures as well as other
21 rights and interests in real property pursuant to RCW 84.34.210 and
22 84.34.220, a county may levy an amount not to exceed six and one-
23 quarter cents per thousand dollars of assessed valuation against the
24 assessed valuation of all taxable property within the county, which
25 levy shall be in addition to that authorized by RCW (~~84.52.050 and~~)
26 84.52.043.

27 **Sec. 16.** RCW 84.52.018 and 1989 c 378 15 are each amended to read
28 as follows:

29 Whenever any property value or claim for exemption or cancellation
30 of a property assessment is appealed to the state board of tax appeals
31 or court of competent jurisdiction and the dollar difference between
32 the total value asserted by the taxpayer and the total value asserted
33 by the opposing party exceeds one-fourth of one percent of the total
34 assessed value of property in the county, the assessor shall use only
35 that portion of the total value which is not in controversy for
36 purposes of computing the levy rates and extending the tax on the tax

1 roll in accordance with this chapter, unless the state board of tax
2 appeals has issued its determination at the time of extending the tax.

3 ~~((When the state board of tax appeals or court of competent
4 jurisdiction makes its final determination, the proper amount of tax
5 shall be extended and collected for each taxing district if this has
6 not already been done. The amount of tax collected and extended shall
7 include interest at the rate of nine percent per year on the amount of
8 the board's final determination minus the amount not in controversy.
9 The interest shall accrue from the date the amount not in controversy
10 was first due and payable.))~~

11 Before an appeal under this section is heard by the state board of
12 tax appeals or court of competent jurisdiction or when taxes are
13 regularly due under RCW 84.56.020, whichever is first in time, the
14 amount of tax, determined by extending the levy rate calculation in
15 accordance with this section, or should the county assessor be unable
16 to calculate such levy rate, the most recent levy rate increased by
17 twenty-five percent multiplied by the dollar difference between the
18 total value asserted by the taxpayer and the total value asserted by
19 the opposing party, shall be paid to the county treasurer and shall be
20 placed in escrow by the county treasurer until such time as the state
21 board of tax appeals or court of competent jurisdiction makes its final
22 determination. Funds held in escrow by the county treasurer under this
23 section shall be invested and shall accrue interest. Upon final
24 determination by the state board of tax appeals or court of competent
25 jurisdiction, an amount calculated by extending the levy rate that is
26 used to determine the deposit placed in escrow under this section
27 multiplied by that portion of the valuation in controversy determined
28 to be true and correct by the state board of tax appeals or court of
29 competent jurisdiction, together with accrued interest earnings
30 thereon, shall be withdrawn by the county treasurer and the tax amounts
31 distributed to each taxing district in the same manner as regular tax
32 collections and the accrued interest shall be deposited in the current
33 expense fund of the county. Funds held in escrow in excess of the
34 amount so calculated shall be remitted to the taxpayer, together with
35 the accrued interest earnings thereon. Any amount extended in excess
36 of that permitted by chapter 84.55 RCW shall be held in abeyance and
37 used to reduce the levy rates of the next succeeding levy.

1 **Sec. 17.** RCW 84.56.010 and 1975-'76 2nd ex.s. c 10 s 1 are each
2 amended to read as follows:

3 On or before the first Monday in January next succeeding the date
4 of levy of taxes the ~~((county auditor shall issue to the))~~ county
5 treasurer ~~((his warrant authorizing the collection of taxes listed on~~
6 ~~the))~~ shall establish tax rolls of his or her county as certified by
7 the county assessor for such assessment year, and said rolls shall be
8 preserved as a public record in the office of the county treasurer.
9 The amount of said taxes levied and extended upon said rolls shall be
10 charged to the treasurer in an account to be designated as treasurer's
11 "Tax roll account" for and said rolls ~~((with the warrants~~
12 ~~for collection))~~ shall be full and sufficient authority for the county
13 treasurer to receive and collect all taxes therein levied: PROVIDED,
14 That the county treasurer shall in no case collect such taxes or issue
15 receipts for the same or enter payment or satisfaction of such taxes
16 upon said assessment rolls before the fifteenth day of February
17 following.

18 **Sec. 18.** RCW 84.56.023 and 1989 c 378 s 38 are each amended to
19 read as follows:

20 In the payment of taxes, interest, ~~((and))~~ penalties, and costs,
21 the county treasurer may only accept ~~((in lieu of cash))~~ full payment
22 of the amount due by a credit card or debit card issued by a bank or
23 other financial institution ~~((if the bank or financial institution~~
24 ~~guarantees full payment of the amount due, without discount or other~~
25 ~~cost or charge, to the county)),~~ however the cost of processing a
26 credit card or debit card transaction by the county shall be borne by
27 the taxpayer desiring to pay taxes by a credit or debit card. Claims
28 for refunds, authorized under chapter 84.69 RCW, may be made by a
29 credit transaction to the account of the holder of a credit or debit
30 card when the original payment was made by credit or debit card.

31 **Sec. 19.** RCW 84.56.160 and 1961 c 15 s 84.56.160 are each amended
32 to read as follows:

33 The treasurer of any county of this state shall have the power to
34 certify a statement of taxes and delinquencies of any person, firm,
35 company or corporation, or of any tax on personal property together
36 with all penalties and delinquencies, which statement shall be under
37 seal and contain a transcript of the ~~((warrant of))~~ tax collection

1 records and so much of the tax roll as shall affect the person, firm,
2 company or corporation or personal property to the treasurer of any
3 county of this state, wherein any such person, firm, company or
4 corporation has any real or personal property.

5 **Sec. 20.** RCW 84.56.170 and 1961 c 15 s 84.56.170 are each amended
6 to read as follows:

7 The treasurer of any county of this state receiving the certified
8 statement provided for in RCW 84.56.150 and 84.56.160, shall have the
9 same power to collect the taxes, penalties and delinquencies so
10 certified as ((he)) the treasurer has to collect the personal taxes
11 levied on personal property in his or her own county, and as soon as
12 the said taxes are collected they shall be remitted, less the cost of
13 collecting same, to the treasurer of the county to which said taxes
14 belong, by the treasurer collecting them(~~(, and he shall return a~~
15 ~~certified copy of the certified statement to the auditor of the county~~
16 ~~to which the taxes belong, together with a certified statement of the~~
17 ~~amount remitted to the said treasurer))).~~

18 **Sec. 21.** RCW 84.69.020 and 1991 c 245 s 31 are each amended to
19 read as follows:

20 On the order of the county treasurer, ad valorem taxes paid before
21 or after delinquency shall be refunded if they were:

22 (1) Paid more than once; or

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

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

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

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

30 (6) Paid under levies or statutes adjudicated to be illegal or
31 unconstitutional; or

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

36 (8) Paid (~~or overpaid~~) as a result of mistake, inadvertence, or
37 lack of knowledge by either a public official or employee or by any

1 person (~~paying the same or paid as a result of mistake, inadvertence,~~
2 ~~or lack of knowledge by either a public official or employee or by any~~
3 ~~person paying the same~~)) with respect to real property in which the
4 person paying the same has no legal interest; or

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

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

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

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

28 (13) Paid on property acquired under RCW 84.60.050, and canceled
29 under RCW 84.60.050(2).

30 No refunds under the provisions of this section shall be made
31 because of any error in determining the valuation of property, except
32 as authorized in subsections (9), (10), (11), and (12) of this section
33 nor may any refunds be made if a bona fide purchaser has acquired
34 rights that would preclude the assessment and collection of the
35 refunded tax from the property that should properly have been charged
36 with the tax. Any refunds made on delinquent taxes shall include the
37 proportionate amount of interest and penalties paid. The county
38 treasurer may deduct from moneys collected for the benefit of state's

1 levy any refunds of the state levy including interest thereon as
2 provided by this section and chapter 84.68 RCW.

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

9 NEW SECTION. Sec. 22. A new section is added to chapter 84.52 RCW
10 to read as follows:

11 (1) Annually, at the time required by law for the levying of taxes
12 for county purposes, the proper county officers required by law to make
13 and enter such tax levies shall make and enter a tax levy or levies as
14 follows:

15 (a) A levy upon all of the taxable property within the county for
16 the amount of all taxes levied by the county for county and state
17 purposes that were:

18 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
19 preceding twelve months; or

20 (ii) Not collected or over-collected because of changes made after
21 final certification of the assessment roll; or

22 (iii) Uncollectible due to a United States bankruptcy court action;

23 (b) A levy upon all of the taxable property of each taxing district
24 within the county for the amount of all taxes levied by the county for
25 the purposes of such taxing district that were:

26 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
27 preceding twelve months; or

28 (ii) Not collected or over-collected because of changes made after
29 final certification of the assessment roll; or

30 (iii) Uncollectible due to a United States bankruptcy court action.

31 (2) For the purposes of this section, "changes" means increases or
32 decreases in assessed value of property resulting from an error or
33 final adjustments made by a county board of equalization, the state
34 board of tax appeals, or a court of competent jurisdiction, including
35 changes reflecting settlements of proceedings in such board or court.
36 "Changes" does not include changes in assessed value of property
37 resulting from actions brought to recover taxes under RCW 84.68.020.

1 NEW SECTION. **Sec. 23.** The following acts or parts of acts are
2 each repealed:

3 (1) RCW 35.49.120 and 1965 c 7 s 35.49.120;

4 (2) RCW 36.18.140 and 1963 c 4 s 36.18.140;

5 (3) RCW 84.56.180 and 1973 1st ex.s. c 195 s 110, 1969 ex.s. c 124
6 s 5, & 1961 c 15 s 84.56.180; and

7 (4) RCW 84.56.190 and 1961 c 15 s 84.56.190.

8 NEW SECTION. **Sec. 24.** Section 6 of this act shall take effect
9 July 1, 1994.

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