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SECOND SUBSTITUTE HOUSE BILL 2794

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State of Washington

53rd Legislature

1994 Regular Session

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

Read first time 02/08/94.

1 AN ACT Relating to county treasurers; amending RCW 3.02.045,  
2 9.46.110, 28A.315.440, 35.49.130, 36.17.042, 36.29.010, 36.32.120,  
3 39.44.130, 39.46.020, 39.46.030, 39.46.110, 39.50.030, 43.80.125,  
4 46.44.175, 58.08.040, 84.34.230, 84.56.010, 84.56.023, 84.56.160,  
5 84.56.170, and 84.69.020; adding a new section to chapter 84.56 RCW;  
6 creating a new section; repealing RCW 35.49.120, 36.18.140, 84.56.180,  
7 and 84.56.190; 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 36.17.042 and 1977 c 42 s 1 are each amended to read  
28 as follows:

29 In addition to the pay periods permitted under RCW 36.17.040, the  
30 legislative authority of any county may establish a biweekly pay period  
31 where county officers and employees receive their compensation not  
32 later than seven days following the end of each two week pay period for  
33 services rendered during that pay period.

34 However, in a county that has assumed the rights, powers,  
35 functions, and obligations of a metropolitan municipal corporation  
36 under chapter 36.56 RCW, the county legislative authority may establish  
37 a biweekly pay period where the county officers and employees receive

1 their compensation not later than thirteen days following the end of  
2 each two-week pay period for services rendered during that pay period.

3 **Sec. 6.** RCW 36.29.010 and 1991 c 245 s 4 are each amended to read  
4 as follows:

5 The county treasurer:

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

8 (2) Shall issue a receipt in duplicate for all money received other  
9 than taxes; the treasurer shall deliver immediately to the person  
10 making the payment the original receipt and the duplicate shall be  
11 retained by the treasurer;

12 (3) Shall affix on the face of all paid warrants the date of  
13 redemption or, in the case of proper contract between the treasurer and  
14 a qualified public depository, the treasurer may consider the date  
15 affixed by the financial institution as the date of redemption;

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

21 (a) By publication in a legal newspaper published or circulated in  
22 the county; or

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

25 (c) By notification to the financial institution holding the  
26 warrant;

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

29 (6) Shall maintain financial records reflecting receipts and  
30 disbursement by fund in accordance with generally accepted accounting  
31 principles;

32 (7) Shall account for and pay all bonded indebtedness for the  
33 county and all special districts for which the county treasurer acts as  
34 treasurer;

35 (8) Shall invest all funds of the county or any special district in  
36 the treasurer's custody, not needed for immediate expenditure, in a  
37 manner consistent with appropriate statutes. If cash is needed to  
38 redeem warrants issued from any fund in the custody of the treasurer,

1 the treasurer shall liquidate investments in an amount sufficient to  
2 cover such warrant redemptions; and

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

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

8 **Sec. 7.** RCW 36.32.120 and 1993 c 83 s 9 are each amended to read  
9 as follows:

10 The legislative authorities of the several counties shall:

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

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

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

21 (4) Fix the amount of county taxes to be assessed according to the  
22 provisions of law, and cause the same to be collected as prescribed by  
23 law(~~(: PROVIDED, That the legislative authority of a county may permit~~  
24 ~~all moneys, assessments, and taxes belonging to or collected for the~~  
25 ~~use of the state or any county, including any amounts representing~~  
26 ~~estimates for future assessments and taxes, to be deposited by any~~  
27 ~~taxpayer prior to the due date thereof with the treasurer or other~~  
28 ~~legal depository for the benefit of the funds to which they belong to~~  
29 ~~be credited against any future tax or assessment that may be levied or~~  
30 ~~become due from the taxpayer: PROVIDED FURTHER, That the taxpayer,~~  
31 ~~with the concurrence of the county legislative authority, may designate~~  
32 ~~the particular fund against which such prepayment of future tax or~~  
33 ~~assessment shall be credited));~~

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

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

5 (7) Make and enforce, by appropriate resolutions or ordinances, all  
6 such police and sanitary regulations as are not in conflict with state  
7 law, and within the unincorporated area of the county may adopt by  
8 reference Washington state statutes and recognized codes and/or  
9 compilations printed in book form relating to the construction of  
10 buildings, the installation of plumbing, the installation of electric  
11 wiring, health, or other subjects, and may adopt such codes and/or  
12 compilations or portions thereof, together with amendments thereto, or  
13 additions thereto: PROVIDED, That except for Washington state  
14 statutes, there shall be filed in the county auditor's office one copy  
15 of such codes and compilations ten days prior to their adoption by  
16 reference, and additional copies may also be filed in library or city  
17 offices within the county as deemed necessary by the county legislative  
18 authority: PROVIDED FURTHER, That no such regulation, code,  
19 compilation, and/or statute shall be effective unless before its  
20 adoption, a public hearing has been held thereon by the county  
21 legislative authority of which at least ten days' notice has been  
22 given. Any violation of such regulations, ordinances, codes,  
23 compilations, and/or statutes or resolutions shall constitute a  
24 misdemeanor or a civil violation subject to a monetary penalty:  
25 PROVIDED FURTHER, That violation of a regulation, ordinance, code,  
26 compilation, and/or statute relating to traffic including parking,  
27 standing, stopping, and pedestrian offenses is a traffic infraction,  
28 except that violation of a regulation, ordinance, code, compilation,  
29 and/or statute equivalent to those provisions of Title 46 RCW set forth  
30 in RCW 46.63.020 remains a misdemeanor. However, the punishment for  
31 any criminal ordinance shall be the same as the punishment provided in  
32 state law for the same crime and no act that is a state crime may be  
33 made a civil violation. The notice must set out a copy of the proposed  
34 regulations or summarize the content of each proposed regulation; or if  
35 a code is adopted by reference the notice shall set forth the full  
36 official title and a statement describing the general purpose of such  
37 code. For purposes of this subsection, a summary shall mean a brief  
38 description which succinctly describes the main points of the proposed  
39 regulation. When the county publishes a summary, the publication shall

1 include a statement that the full text of the proposed regulation will  
2 be mailed upon request. An inadvertent mistake or omission in  
3 publishing the text or a summary of the content of a proposed  
4 regulation shall not render the regulation invalid if it is adopted.  
5 The notice shall also include the day, hour, and place of hearing and  
6 must be given by publication in the newspaper in which legal notices of  
7 the county are printed;

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

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

15 **Sec. 8.** RCW 39.44.130 and 1985 c 84 s 2 are each amended to read  
16 as follows:

17 (1) The duties prescribed in this chapter as to the registration of  
18 bonds of any city or town shall be performed by the treasurer thereof,  
19 and as to those of any county, port or school district by the county  
20 treasurer of the county in which such port or school district lies; but  
21 any ~~((county, city, town, port or school district may designate by~~  
22 ~~resolution any other officer for the performance of such duties, and~~  
23 ~~any county, city, town, port or school district))~~ treasurer as defined  
24 in RCW 39.46.020 may designate ~~((by resolution))~~ its legally designated  
25 fiscal agency or agencies for the performance of such duties, after  
26 making arrangements with such fiscal agency therefor, which  
27 arrangements may include provision for the payment by the bond owner of  
28 a fee for each registration.

29 (2) ~~((Local government units for which the county treasurer serves~~  
30 ~~as ex officio treasurer of the district may, with the consent of the~~  
31 ~~county treasurer, appoint the county treasurer to serve as the fiscal~~  
32 ~~agency. If such local government units decide to utilize the services~~  
33 ~~of a fiscal agency other than the county treasurer, the county~~  
34 ~~treasurer shall be notified at the time the decision is made.))~~ The  
35 county treasurer as ex officio treasurer of a special district shall  
36 act as fiscal agent or may appoint the fiscal agent to be used by the  
37 county.



1       **Sec. 9.** RCW 39.46.020 and 1983 c 167 s 2 are each amended to read  
2 as follows:

3       Unless the context clearly requires otherwise, the definitions in  
4 this section apply throughout this chapter.

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

11       (2) "Local government" means any county, city, town, special  
12 purpose district, political subdivision, municipal corporation, or  
13 quasi municipal corporation, including any public corporation created  
14 by such an entity.

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

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

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

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

25       (1) The state and local governments are authorized to establish a  
26 system of registering the ownership of their bonds or other obligations  
27 as to principal and interest, or principal only. Registration may  
28 include, without limitation: (a) A book entry system of recording the  
29 ownership of a bond or other obligation whether or not a physical  
30 instrument is issued; or (b) recording the ownership of a bond or other  
31 obligation together with the requirement that the transfer of ownership  
32 may only be effected by the surrender of the old bond or other  
33 obligation and either the reissuance of the old bond or other  
34 obligation or the issuance of a new bond or other obligation to the new  
35 owner.

36       (2) The system of registration shall define the method or methods  
37 by which transfer of the registered bonds or other obligations shall be  
38 effective, and by which payment of principal and any interest shall be

1 made. The system of registration may permit the issuance of bonds or  
2 other obligations in any denomination to represent several registered  
3 bonds or other obligations of smaller denominations. The system of  
4 registration may also provide for any writing relating to a bond or  
5 other obligation that is not issued as a physical instrument, for  
6 identifying numbers or other designations, for a sufficient supply of  
7 certificates for subsequent transfers, for record and payment dates,  
8 for varying denominations, for communications to the owners of bonds or  
9 other obligations, for accounting, canceled certificate destruction,  
10 registration and release of securing interests, and for such other  
11 incidental matters pertaining to the registration of bonds or other  
12 obligations as the issuer may deem to be necessary or appropriate.

13 (3)(a) The state treasurer or a local ((government)) treasurer may  
14 appoint (i) one or more of the fiscal agencies appointed from time to  
15 time by the state finance committee in accordance with chapter 43.80  
16 RCW or (ii) other fiscal agents to act with respect to an issue of its  
17 bonds or other obligations as authenticating trustee, transfer agent,  
18 registrar, and paying or other agent and specify the rights and duties  
19 and means of compensation of any such fiscal agency so acting. The  
20 state ((and)) treasurer or local ((governments)) treasurers may also  
21 enter into agreements with the fiscal agency or agencies in connection  
22 with the establishment and maintenance by such fiscal agency or  
23 agencies of a central depository system for the transfer or pledge of  
24 bonds or other obligations.

25 (b) ~~((Local government units for which the county treasurer serves  
26 as ex officio treasurer of the district may, with the consent of the  
27 county treasurer, appoint the county treasurer to serve as the fiscal  
28 agency. If such local government units decide to utilize the services  
29 of a fiscal agency other than the county treasurer, the county  
30 treasurer shall be notified at the time the decision is made.))~~ The  
31 county treasurer as ex officio treasurer of a special district shall  
32 act as fiscal agent for such special district, unless the county  
33 treasurer appoints either one or more of the fiscal agencies appointed  
34 from time to time by the state finance committee in accordance with  
35 chapter 43.80 RCW or other fiscal agents selected in a manner  
36 consistent with RCW 43.80.120 to act with respect to an issue of its  
37 bonds or other obligations as authenticating trustee, transfer agent,  
38 registrar, and paying or other agent and specify the rights and duties  
39 and means of compensation of any such fiscal agency.

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

6 **Sec. 11.** RCW 39.46.110 and 1984 c 186 s 2 are each amended to read  
7 as follows:

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

11 (2) General obligation bonds constitute an indebtedness of the  
12 local government issuing the bonds that are subject to the indebtedness  
13 limitations provided in Article VIII, section 6 of the state  
14 Constitution and are payable from tax revenues of the local government  
15 and such other money lawfully available and pledged or provided by the  
16 governing body of the local government for that purpose. Such  
17 governing body may pledge the full faith, credit and resources of the  
18 local government for the payment of general obligation bonds. The  
19 payment of such bonds shall be enforceable in mandamus against the  
20 local government and its officials. The officials now or hereafter  
21 charged by law with the duty of levying taxes pledged for the payment  
22 of general obligation bonds and interest thereon shall, in the manner  
23 provided by law, make an annual levy of such taxes sufficient together  
24 with other moneys lawfully available and pledge therefor to meet the  
25 payments of principal and interest on said bonds as they come due.

26 (3) General obligation bonds issued as physical instruments shall  
27 be executed in the manner determined by the governing body or  
28 legislative body of the issuer. If the issuer is a special district  
29 for which the county treasurer is the treasurer, the issuer shall  
30 notify the county treasurer at least thirty days in advance of  
31 authorizing the issuance of bonds or the incurrence of other  
32 certificates of indebtedness.

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

37 (5) As used in this section, the term "local government" means  
38 every unit of local government, including municipal corporations, quasi

1 municipal corporations, and political subdivisions, where property  
2 ownership is not a prerequisite to vote in the local government's  
3 elections.

4 **Sec. 12.** RCW 39.50.030 and 1985 c 71 s 1 are each amended to read  
5 as follows:

6 (1) The issuance of short-term obligations shall be authorized by  
7 ordinance of the governing body which ordinance shall fix the maximum  
8 amount of the obligations to be issued or, if applicable, the maximum  
9 amount which may be outstanding at any time, the maximum term and  
10 interest rate or rates to be borne thereby, the manner of sale, maximum  
11 price, form including bearer or registered as provided in RCW  
12 39.46.030, terms, conditions, and the covenants thereof. The ordinance  
13 may provide for designation and employment of a paying agent for the  
14 short-term obligations and may authorize a designated representative of  
15 the municipal corporation, or if the county, the county treasurer to  
16 act on its behalf and subject to the terms of the ordinance in selling  
17 and delivering short-term obligations authorized and fixing the dates,  
18 price, interest rates, and other details as may be specified in the  
19 ordinance. Short-term obligations issued under this section shall bear  
20 such fixed or variable rate or rates of interest as the governing body  
21 considers to be in the best interests of the municipal corporation.  
22 Variable rates of interest may be fixed in relationship to such  
23 standard or index as the governing body designates.

24 The governing body may make contracts for the future sale of short-  
25 term obligations pursuant to which the purchasers are committed to  
26 purchase the short-term obligations from time to time on the terms and  
27 conditions stated in the contract, and may pay such consideration as it  
28 considers proper for the commitments. Short-term obligations issued in  
29 anticipation of the receipt of taxes shall be paid within six months  
30 from the end of the fiscal year in which they are issued. For the  
31 purpose of this subsection, short-term obligations issued in  
32 anticipation of the sale of general obligation bonds shall not be  
33 considered to be obligations issued in anticipation of the receipt of  
34 taxes.

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

1       **Sec. 13.** RCW 43.80.125 and 1985 c 84 s 3 are each amended to read  
2 as follows:

3       (1) The fiscal agencies designated pursuant to RCW 43.80.110 and  
4 43.80.120 may be appointed by the state treasurer or a local  
5 (~~government~~) treasurer to act as registrar, authenticating agent,  
6 transfer agent, paying agent, or other agent in connection with the  
7 issuance by the state or local government of registered bonds or other  
8 obligations pursuant to a system of registration as provided by RCW  
9 39.46.030 and may establish and maintain on behalf of the state or  
10 local government a central depository system for the transfer or pledge  
11 of bonds or other obligations. The term "local government" shall be as  
12 defined in RCW 39.46.020.

13       (2) Whenever in the judgment of the fiscal agencies, certain  
14 services as registrar, authenticating agent, transfer agent, paying  
15 agent, or other agent in connection with the establishment and  
16 maintenance of a central depository system for the transfer or pledge  
17 of registered public obligations, or in connection with the issuance by  
18 any public entity of registered public obligations pursuant to a system  
19 of registration as provided in chapter 39.46 RCW, can be secured from  
20 private sources more economically than by carrying out such duties  
21 themselves, they may contract out all or any of such services to such  
22 private entities as such fiscal agencies deem capable of carrying out  
23 such duties in a responsible manner.

24       (~~(3) Local government units for which the county treasurer serves  
25 as ex officio treasurer of the district may, with the consent of the  
26 county treasurer, appoint the county treasurer to serve as the fiscal  
27 agency. If such local government units decide to utilize the services  
28 of a fiscal agency other than the county treasurer, the county  
29 treasurer shall be notified at the time the decision is made.~~)

30       **Sec. 14.** RCW 46.44.175 and 1985 c 22 s 2 are each amended to read  
31 as follows:

32       Failure of any person or agent acting for a person who causes to be  
33 moved or moves a mobile home as defined in RCW 46.04.302 upon public  
34 highways of this state and failure to comply with any of the provisions  
35 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a  
36 penalty of not less than one hundred dollars or more than five hundred  
37 dollars shall be assessed. In addition to the above penalty, the  
38 department of transportation or local authority may withhold issuance

1 of a special permit or suspend a continuous special permit as provided  
2 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty  
3 days.

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

8 Any person or agent who is denied a special permit or whose special  
9 permit is suspended may upon request receive a hearing before the  
10 department of transportation or the local authority having  
11 jurisdiction. The department or the local authority after such hearing  
12 may revise its previous action.

13 **Sec. 15.** RCW 58.08.040 and 1991 c 245 s 14 are each amended to  
14 read as follows:

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

30 **Sec. 16.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each  
31 amended to read as follows:

32 For the purpose of acquiring conservation futures as well as other  
33 rights and interests in real property pursuant to RCW 84.34.210 and  
34 84.34.220, a county may levy an amount not to exceed six and one-  
35 quarter cents per thousand dollars of assessed valuation against the  
36 assessed valuation of all taxable property within the county, which

1 levy shall be in addition to that authorized by RCW ((84.52.050 and))  
2 84.52.043.

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

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

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

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

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

35 The treasurer of any county of this state shall have the power to  
36 certify a statement of taxes and delinquencies of any person, firm,

1 company or corporation, or of any tax on personal property together  
2 with all penalties and delinquencies, which statement shall be under  
3 seal and contain a transcript of the (~~warrant of~~) tax collection  
4 records and so much of the tax roll as shall affect the person, firm,  
5 company or corporation or personal property to the treasurer of any  
6 county of this state, wherein any such person, firm, company or  
7 corporation has any real or personal property.

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

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

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

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

- 25 (1) Paid more than once; or
- 26 (2) Paid as a result of manifest error in description; or
- 27 (3) Paid as a result of a clerical error in extending the tax  
28 rolls; or
- 29 (4) Paid as a result of other clerical errors in listing property;  
30 or
- 31 (5) Paid with respect to improvements which did not exist on  
32 assessment date; or
- 33 (6) Paid under levies or statutes adjudicated to be illegal or  
34 unconstitutional; or
- 35 (7) Paid as a result of mistake, inadvertence, or lack of knowledge  
36 by any person exempted from paying real property taxes or a portion



1 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or  
2 hereafter amended; or

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

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

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

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

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

32 (13) Paid on property acquired under RCW 84.60.050, and canceled  
33 under RCW 84.60.050(2).

34 No refunds under the provisions of this section shall be made  
35 because of any error in determining the valuation of property, except  
36 as authorized in subsections (9), (10), (11), and (12) of this section  
37 nor may any refunds be made if a bona fide purchaser has acquired  
38 rights that would preclude the assessment and collection of the  
39 refunded tax from the property that should properly have been charged

1 with the tax. Any refunds made on delinquent taxes shall include the  
2 proportionate amount of interest and penalties paid. The county  
3 treasurer may deduct from moneys collected for the benefit of state's  
4 levy any refunds of the state levy including interest thereon as  
5 provided by this section and chapter 84.68 RCW.

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

12 NEW SECTION. Sec. 22. A new section is added to chapter 84.56 RCW  
13 to read as follows:

14 TAX STATEMENTS. Each tax statement shall show the amount of voter-  
15 approved taxes, either as a dollar amount or as a percentage of the  
16 total amount of taxes. As used in this section, "voter-approved"  
17 includes any levy or portion of a levy approved by the voters of a  
18 taxing district, including but not limited to those under Article VII,  
19 section 2 of the state Constitution or chapter 84.55 RCW.

20 NEW SECTION. Sec. 23. The following acts or parts of acts are  
21 each repealed:

- 22 (1) RCW 35.49.120 and 1965 c 7 s 35.49.120;  
23 (2) RCW 36.18.140 and 1963 c 4 s 36.18.140;  
24 (3) RCW 84.56.180 and 1973 1st ex.s. c 195 s 110, 1969 ex.s. c 124  
25 s 5, & 1961 c 15 s 84.56.180; and  
26 (4) RCW 84.56.190 and 1961 c 15 s 84.56.190.

27 NEW SECTION. Sec. 24. Captions used in this act do not constitute  
28 any part of the law.

29 NEW SECTION. Sec. 25. Section 7 of this act shall take effect  
30 July 1, 1994.

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