
SENATE BILL 5028

State of Washington

55th Legislature

1997 Regular Session

By Senators Sellar, Swecker and Loveland

Read first time 01/13/97. Referred to Committee on Government Operations.

1 AN ACT Relating to county treasury management; amending RCW
2 35.50.030, 35.50.040, 35.50.260, 36.29.020, 36.34.090, 36.36.045,
3 36.88.220, 36.88.230, 36.94.150, 53.36.050, 58.08.040, 84.38.020,
4 84.56.240, 84.56.300, and 84.69.020; repealing RCW 36.29.150 and
5 36.33.180; providing an effective date; and declaring an emergency.

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

7 **Sec. 1.** RCW 35.50.030 and 1983 c 303 s 18 are each amended to read
8 as follows:

9 If on the first day of January in any year, two installments of any
10 local improvement assessment are delinquent, or if the final
11 installment thereof has been delinquent for more than one year, the
12 city or town shall proceed with the foreclosure of the delinquent
13 assessment or delinquent installments thereof by proceedings brought in
14 its own name in the superior court of the county in which the city or
15 town is situate.

16 The proceedings shall be commenced on or before March 1st of that
17 year or on or before such other date in such year as may be fixed by
18 general ordinance, but not before the city or town treasurer has
19 notified by certified mail the persons whose names appear on the

1 assessment roll as owners of the property charged with the assessments
2 or installments which are delinquent, at the address last known to the
3 treasurer, a notice thirty days before the commencement of the
4 proceedings. If the person whose name appears on the tax rolls of the
5 county assessor as owner of the property, or the address shown for the
6 owner, differs from that appearing on the city or town assessment roll,
7 then the treasurer shall also mail a copy of the notice to that person
8 or that address.

9 The notice shall state the amount due, including foreclosure costs,
10 upon each separate lot, tract, or parcel of land and the date after
11 which the proceedings will be commenced. The city or town treasurer
12 shall file with the clerk of the superior court at the time of
13 commencement of the foreclosure proceeding the affidavit of the person
14 who mailed the notices. This affidavit shall be conclusive proof of
15 compliance with the requirements of this section.

16 **Sec. 2.** RCW 35.50.040 and 1965 c 7 s 35.50.040 are each amended to
17 read as follows:

18 When the local improvement assessment is payable in installments,
19 the enforcement of the lien of any installment shall not prevent the
20 enforcement of the lien of any subsequent installment.

21 A city or town may by general ordinance provide that upon failure
22 to pay any installment due the entire assessment shall become due and
23 payable and the collection thereof enforced by foreclosure: PROVIDED,
24 That the payment of all delinquent installments together with interest,
25 penalty, and administrative costs at any time before entry of judgment
26 in foreclosure shall extend the time of payment on the remainder of the
27 assessments as if there had been no delinquency or foreclosure. Where
28 foreclosure of two installments of the same assessment on any lot,
29 tract, or parcel is sought, the city or town treasurer shall cause such
30 lot, tract, or parcel to be dismissed from the action, if the
31 installment first delinquent together with interest, penalty,
32 administrative costs, and charges is paid at any time before sale.

33 **Sec. 3.** RCW 35.50.260 and 1983 c 303 s 21 are each amended to read
34 as follows:

35 In foreclosing local improvement assessments the action shall be
36 tried to the court without a jury. If the parties interested in any
37 particular lot, tract, or parcel default, the court may enter judgment

1 of foreclosure and sale as to such parties and lots, tracts, or parcels
2 and the action may proceed as to the remaining defendants and lots,
3 tracts, or parcels. Judgment and order of sale may be entered as to
4 any one or more separate lots, tracts, or parcels involved in the
5 action and the court shall retain jurisdiction to others.

6 The judgment shall specify separately the amount of the
7 installments with interest, penalty, and all reasonable administrative
8 costs, including, but not limited to, the title searches, chargeable to
9 each lot, tract, or parcel. The judgment shall have the effect of a
10 separate judgment as to each lot, tract, or parcel described in the
11 judgment, and any appeal shall not invalidate or delay the judgment
12 except as to the property concerning which the appeal is taken. In the
13 judgment the court shall order the lots, tracts, or parcels therein
14 described sold by the city or town treasurer or by the county sheriff
15 and an order of sale shall issue pursuant thereto for the enforcement
16 of the judgment.

17 In all other respects, the trial, judgment, and appeals to the
18 supreme court or the court of appeals shall be governed by the statutes
19 governing the foreclosure of mortgages on real property.

20 Prior to the sale of the property, if the property is shown on the
21 property tax rolls under unknown owner or if the property contains a
22 residential structure having an assessed value of two thousand dollars
23 or more, the treasurer shall order or conduct a title search of the
24 property to determine the record title holders and all persons claiming
25 a mortgage, deed of trust, or mechanic's, laborer's, materialmen's, or
26 vendor's lien on the property.

27 At least thirty days prior to the sale of the property, a copy of
28 the notice of sale shall be mailed by certified and regular mail to all
29 defendants in the foreclosure action as to that parcel, lot, or tract
30 and, if the owner is unknown or the property contains a residential
31 structure having an assessed value of two thousand dollars or more, a
32 copy of the notice of sale shall be mailed by regular and certified
33 mail to any additional record title holders and persons claiming a
34 mortgage, deed of trust, or mechanic's, laborer's, materialmen's, or
35 vendor's lien on the property.

36 In all other respects the procedure for sale shall be conducted in
37 the same manner as property tax sales described in RCW 84.64.080.

1 **Sec. 4.** RCW 36.29.020 and 1991 c 245 s 5 are each amended to read
2 as follows:

3 The county treasurer shall keep all moneys belonging to the state,
4 or to any county, in his or her own possession until disbursed
5 according to law. The county treasurer shall not place the same in the
6 possession of any person to be used for any purpose; nor shall he or
7 she loan or in any manner use or permit any person to use the same; but
8 it shall be lawful for a county treasurer to deposit any such moneys in
9 any regularly designated qualified public depository. Any municipal
10 corporation may by action of its governing body authorize any of its
11 funds which are not required for immediate expenditure, and which are
12 in the custody of the county treasurer or other municipal corporation
13 treasurer, to be invested by such treasurer. The county treasurer may
14 invest in savings or time accounts in designated qualified public
15 depositories or in certificates, notes, or bonds of the United States,
16 or other obligations of the United States or its agencies, or of any
17 corporation wholly owned by the government of the United States; in
18 bankers' acceptances purchased on the secondary market, in federal home
19 loan bank notes and bonds, federal land bank bonds and federal national
20 mortgage association notes, debentures and guaranteed certificates of
21 participation, or the obligations of any other government sponsored
22 corporation whose obligations are or may become eligible as collateral
23 for advances to member banks as determined by the board of governors of
24 the federal reserve system or deposit such funds or any portion thereof
25 in investment deposits as defined in RCW 39.58.010 secured by
26 collateral in accordance with the provisions of chapters 39.58 and
27 39.59 RCW: PROVIDED, Five percent of the earnings, with an annual
28 maximum of fifty dollars, on each transaction authorized by the
29 governing body shall be paid as an investment service fee to the office
30 of the county treasurer or other municipal corporation treasurer when
31 the earnings become available to the governing body: PROVIDED FURTHER,
32 That if such investment service fee amounts to five dollars or less the
33 county treasurer or other municipal corporation treasurer may waive
34 such fee.

35 Whenever the funds of any municipal corporation which are not
36 required for immediate expenditure are in the custody or control of the
37 county treasurer, and the governing body of such municipal corporation
38 has not taken any action pertaining to the investment of any such
39 funds, the county finance committee shall direct the county treasurer,

1 under the investment policy of the county finance committee, to invest,
2 to the maximum prudent extent, such funds or any portion thereof in
3 savings or time accounts in designated qualified public depositaries or
4 in certificates, notes, or bonds of the United States, or other
5 obligations of the United States or its agencies, or of any corporation
6 wholly owned by the government of the United States, in bankers'
7 acceptances purchased on the secondary market, in federal home loan
8 bank notes and bonds, federal land bank bonds and federal national
9 mortgage association notes, debentures and guaranteed certificates of
10 participation, or the obligations of any other government sponsored
11 corporation whose obligations are or may become eligible as collateral
12 for advances to member banks as determined by the board of governors of
13 the federal reserve system or deposit such funds or any portion thereof
14 in investment deposits as defined in RCW 39.58.010 secured by
15 collateral in accordance with the provisions of chapters 39.58 and
16 39.59 RCW: PROVIDED, That the county treasurer shall have the power to
17 select the specific qualified financial institution in which the funds
18 may be invested. The interest or other earnings from such investments
19 or deposits shall be deposited in the current expense fund of the
20 county and may be used for general county purposes. The investment or
21 deposit and disposition of the interest or other earnings therefrom
22 authorized by this paragraph shall not apply to such funds as may be
23 prohibited by the state Constitution from being so invested or
24 deposited.

25 **Sec. 5.** RCW 36.34.090 and 1991 c 363 s 69 are each amended to read
26 as follows:

27 Whenever county property is to be sold at public auction,
28 consignment auction, or sealed bid, the county (~~auditor~~) treasurer or
29 the county treasurer's designee shall publish notice thereof once
30 during each of two successive calendar weeks in a newspaper of general
31 circulation in the county. Notice thereof must also be posted in a
32 conspicuous place in the courthouse. The posting and date of first
33 publication must be at least ten days before the day fixed for the
34 sale.

35 **Sec. 6.** RCW 36.36.045 and 1987 c 381 s 2 are each amended to read
36 as follows:

1 The county shall have a lien for any delinquent fees imposed for
2 the withdrawal of subterranean water or on-site sewage disposal, which
3 shall attach to the property to which the fees were imposed, if the
4 following conditions are met:

5 (1) At least eighteen months have passed since the first billing
6 for a delinquent fee installment; and

7 (2) At least three billing notices and a letter have been mailed to
8 the property owner, within the period specified in subsection (1) of
9 this section, explaining that a lien may be imposed for any delinquent
10 fee installment that has not been paid in that period.

11 The lien shall otherwise be subject to the provisions of chapter
12 36.94 RCW related to liens for delinquent charges. The county shall
13 record liens for any delinquent fees in the office of the county
14 auditor. Failure on the part of the county to record the lien does not
15 affect the validity of the lien.

16 **Sec. 7.** RCW 36.88.220 and 1967 ex.s. c 145 s 63 are each amended
17 to read as follows:

18 All counties may establish a fund for the purpose of guaranteeing
19 to the extent of such fund and in the manner hereinafter provided, the
20 payment of its road improvement district bonds and warrants issued to
21 pay for any road improvement ordered under this chapter. If the board
22 of county commissioners shall determine to establish such fund it shall
23 be designated ". . . . county road improvement guaranty fund" and
24 from moneys available for road purposes such county shall deposit
25 annually in said guaranty fund such sums as may be necessary to
26 establish and maintain a balance therein equal to at least five percent
27 of the outstanding obligations guaranteed thereby and to make necessary
28 provision in its annual budget therefor. The moneys held in the
29 guaranty fund may be invested in (~~obligations of the government of the~~
30 ~~United States or of this state~~) accordance with the laws relating to
31 county investments.

32 **Sec. 8.** RCW 36.88.230 and 1983 c 167 s 96 are each amended to read
33 as follows:

34 Whenever there shall be paid out of a guaranty fund any sum on
35 account of principal or interest of a road improvement district bond or
36 warrant, the county, as trustee for the fund, shall be subrogated to
37 all the rights of the owner of the bond or any interest coupon or

1 warrant so paid, and the proceeds thereof, or of the assessment
2 underlying the same, shall become part of the guaranty fund. There
3 shall also be paid into each guaranty fund the interest received from
4 (~~bank deposits or government securities~~) investment of the fund, as
5 well as any surplus remaining in any local improvement fund guaranteed
6 hereunder after the payment of all outstanding bonds or warrants
7 payable primarily out of such road improvement fund. Warrants drawing
8 interest at a rate or rates not to exceed the rate determined by the
9 county legislative authority shall be issued, as other warrants are
10 issued by the county, against a guaranty fund to meet any liability
11 accruing against it, and at the time of making its annual budget and
12 tax levy the county shall provide from funds available for road
13 purposes for the deposit in the guaranty fund of a sum sufficient with
14 other resources of such fund to pay warrants so issued during the
15 preceding fiscal year. As among the several issues of bonds or
16 warrants guaranteed by the fund no preference shall exist, but
17 defaulted bonds, interest payments, and warrants shall be purchased out
18 of the fund in the order of their presentation.

19 Every county establishing a guaranty fund for road improvement
20 district bonds or warrants shall prescribe by resolution appropriate
21 rules and regulations for the maintenance and operation of the guaranty
22 fund not inconsistent herewith. So much of the money of a guaranty
23 fund as is necessary may be used to purchase underlying bonds or
24 warrants guaranteed by the fund, or to purchase certificates of
25 delinquency for general taxes on property subject to local improvement
26 assessments, or to purchase such property at tax foreclosures, for the
27 purpose of protecting the guaranty fund. Said fund shall be subrogated
28 to the rights of the county, and the county, acting on behalf of said
29 fund, may foreclose the lien of general tax certificates of delinquency
30 and purchase the property at the foreclosure sale for the account of
31 said fund. Whenever the legislative authority of any county shall so
32 cause a lien of general tax certificates of delinquency to be
33 foreclosed and the property to be so purchased at a foreclosure sale,
34 the court costs and costs of publication and expenses for clerical work
35 and/or other expense incidental thereto, shall be chargeable to and
36 payable from the guaranty fund. After so acquiring title to real
37 property, a county may lease or sell and convey the same at public or
38 private sale for such price and on such terms as may be determined by

1 resolution of the county legislative body, and all proceeds resulting
2 from such sales shall belong to and be paid into the guaranty fund.

3 **Sec. 9.** RCW 36.94.150 and 1975 1st ex.s. c 188 s 3 are each
4 amended to read as follows:

5 All counties operating a system of sewerage and/or water shall have
6 a lien for delinquent connection charges and charges for the
7 availability of sewerage and/or water service, together with interest
8 fixed by resolution at eight percent per annum from the date due until
9 paid. Penalties of not more than ten percent of the amount due may be
10 imposed in case of failure to pay the charges at times fixed by
11 resolution. The lien shall be for all charges, interest, and penalties
12 and shall attach to the premises to which the services were available.
13 The lien shall be superior to all other liens and encumbrances, except
14 general taxes and local and special assessments of the county.

15 The county department established in RCW 36.94.120 shall certify
16 periodically the delinquencies to the (~~treasurer~~) auditor of the
17 county at which time the lien shall attach.

18 Upon the expiration of sixty days after the attachment of the lien,
19 the county may bring suit in foreclosure by civil action in the
20 superior court of the county where the property is located. Costs
21 associated with the foreclosure of the lien, including but not limited
22 to advertising, title report, and personnel costs, shall be added to
23 the lien upon filing of the foreclosure action. In addition to the
24 costs and disbursements provided by statute, the court may allow the
25 county a reasonable attorney's fee. The lien shall be foreclosed in
26 the same manner as the foreclosure of real property tax liens.

27 **Sec. 10.** RCW 53.36.050 and 1959 c 52 s 2 are each amended to read
28 as follows:

29 The county treasurer acting as port treasurer shall create a fund
30 to be known as the "Port of Fund," into which shall be paid
31 all money received by him from the collection of taxes in behalf of
32 such port district, and shall also maintain such other special funds as
33 may be created by the port commission into which shall be placed such
34 moneys as the port commission may by its resolution direct. All such
35 port funds shall be deposited with the county depositories under the
36 same restrictions, contracts and security as is provided by statute for
37 county depositories and all interest collected on such port funds shall

1 belong to such port district and shall be deposited to its credit in
2 the proper port funds: PROVIDED, That any portion of such port moneys
3 determined by the port commission to be in excess of the current needs
4 of the port district may be invested (~~(in certificates, notes, bonds,~~
5 ~~or other obligations of the United States of America, or any agency or~~
6 ~~instrumentality thereof)) by the county treasurer in accordance with
7 RCW 36.29.020, RCW 36.29.022, and chapter 39.59 RCW, and all interest
8 collected thereon shall likewise belong to such port district and shall
9 be deposited to its credit in the proper port funds.~~

10 **Sec. 11.** RCW 58.08.040 and 1994 c 301 s 16 are each amended to
11 read as follows:

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

27 **Sec. 12.** RCW 84.38.020 and 1996 c 230 s 1614 are each amended to
28 read as follows:

29 Unless a different meaning is plainly required by the context, the
30 following words and phrases as hereinafter used in this chapter shall
31 have the following meanings:

32 (1) "Claimant" means a person who either elects or is required
33 under RCW 84.64.050 to defer payment of the special assessments and/or
34 real property taxes accrued on the claimant's residence by filing a
35 declaration to defer as provided by this chapter.

1 When two or more individuals of a household file or seek to file a
2 declaration to defer, they may determine between them as to who the
3 claimant shall be.

4 (2) "Department" means the state department of revenue.

5 (3) "Equity value" means the amount by which the fair market value
6 of a residence as determined from the records of the county assessor
7 exceeds the total amount of any liens or other obligations against the
8 property.

9 (4) "Local government" means a city, town, county, sewer district,
10 water district, public utility district, port district, irrigation
11 district, flood control district, or other municipal corporation,
12 quasi-municipal corporation, or other political subdivision authorized
13 to levy special assessments.

14 (5) "Local improvement district" means a local improvement
15 district, utility local improvement district, local utility district,
16 road improvement district, or similar unit created by a local
17 government for the purpose of levying special assessments against real
18 property specially benefitted by improvements relating to such
19 districts.

20 (6) "Real property taxes" means ad valorem property taxes levied on
21 a residence in this state in the preceding calendar year.

22 ~~((+5))~~ (7) "Residence" has the meaning given in RCW 84.36.383,
23 except that a residence includes any additional property up to a total
24 of five acres that comprises the residential parcel if this larger
25 parcel size is required under land use regulations.

26 ~~((+6))~~ (8) "Special assessment" means ~~((the charge or obligation~~
27 ~~imposed by a city, town, county, or other municipal corporation upon~~
28 ~~property specially benefited by a local improvement, including~~
29 ~~assessments under chapters 35.44, 36.88, 36.94, 53.08, 54.16, 57.16,~~
30 ~~86.09, and 87.03 RCW and any other relevant chapter)) an assessment
31 levied in a local improvement district or otherwise levied by a local
32 government to pay for all or part of the costs of a local improvement
33 and that may be levied only for the special benefits to be realized by
34 real property because of a local improvement.~~

35 **Sec. 13.** RCW 84.56.240 and 1961 c 15 s 84.56.240 are each amended
36 to read as follows:

37 If the county treasurer is unable, for the want of goods or
38 chattels whereupon to levy, to collect by distress or otherwise, the

1 taxes, or any part thereof, which may have been assessed upon the
2 personal property of any person or corporation, or an executor or
3 administrator, guardian, receiver, accounting officer, agent or factor,
4 ~~((such))~~ the treasurer shall file with the county ~~((auditor))~~
5 legislative authority, on the first day of ~~((January))~~ February
6 following, a list of such taxes, with an affidavit of ~~((himself))~~ the
7 treasurer or of the deputy treasurer entrusted with the collection of
8 ~~((said))~~ the taxes, stating that ~~((he))~~ the treasurer had made diligent
9 search and inquiry for goods and chattels wherewith to make such taxes,
10 and was unable to make or collect the same. The county ~~((auditor shall~~
11 ~~deliver such list and affidavit to the board of county commissioners at~~
12 ~~their first session thereafter, and they))~~ legislative authority shall
13 cancel such taxes as ~~((they are))~~ the county legislative authority is
14 satisfied cannot be collected.

15 **Sec. 14.** RCW 84.56.300 and 1973 1st ex.s. c 45 s 1 are each
16 amended to read as follows:

17 On the first Monday of ~~((January))~~ February of each year the county
18 treasurer shall balance up the tax rolls as of December 31 of the prior
19 year in ~~((his))~~ the treasurer's hands and with which ~~((he))~~ the
20 treasurer stands charged on the roll accounts of the county auditor.
21 ~~((He))~~ The treasurer shall then report to the county auditor in full
22 the amount of taxes ~~((he has))~~ collected and specify the amount
23 collected on each fund. ~~((He))~~ The treasurer shall also report the
24 amount of taxes that remain uncollected and delinquent upon the tax
25 rolls, which, with ~~((his))~~ collections and credits on account of errors
26 and double assessments, should balance ~~((his))~~ the tax rolls
27 ~~((accounts))~~ as ~~((he))~~ the treasurer stands charged. ~~((He))~~ The
28 treasurer shall then report the amount of collections on account of
29 interest since the taxes became delinquent, and as added ~~((by him))~~ to
30 the original amounts when making such collections, and with which
31 ~~((he))~~ the treasurer is now to be charged by the auditor, such reports
32 to be duly verified by affidavit.

33 **Sec. 15.** RCW 84.69.020 and 1996 c 296 s 2 are each amended to read
34 as follows:

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

37 (1) Paid more than once; or

1 (2) Paid as a result of manifest error in description; or
2 (3) Paid as a result of a clerical error in extending the tax
3 rolls; or
4 (4) Paid as a result of other clerical errors in listing property;
5 or
6 (5) Paid with respect to improvements which did not exist on
7 assessment date; or
8 (6) Paid under levies or statutes adjudicated to be illegal or
9 unconstitutional; or
10 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
11 by any person exempted from paying real property taxes or a portion
12 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
13 hereafter amended; or
14 (8) Paid as a result of mistake, inadvertence, or lack of knowledge
15 by either a public official or employee or by any person with respect
16 to real property in which the person paying the same has no legal
17 interest; or
18 (9) Paid on the basis of an assessed valuation which was appealed
19 to the county board of equalization and ordered reduced by the board;
20 or
21 (10) Paid on the basis of an assessed valuation which was appealed
22 to the state board of tax appeals and ordered reduced by the board:
23 PROVIDED, That the amount refunded under subsections (9) and (10) of
24 this section shall only be for the difference between the tax paid on
25 the basis of the appealed valuation and the tax payable on the
26 valuation adjusted in accordance with the board's order; or
27 (11) Paid as a state property tax levied upon property, the
28 assessed value of which has been established by the state board of tax
29 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
30 refunded shall only be for the difference between the state property
31 tax paid and the amount of state property tax which would, when added
32 to all other property taxes within the one percent limitation of
33 Article VII, section 2 of the state Constitution equal one percent of
34 the assessed value established by the board;
35 (12) Paid on the basis of an assessed valuation which was
36 adjudicated to be unlawful or excessive: PROVIDED, That the amount
37 refunded shall be for the difference between the amount of tax which
38 was paid on the basis of the valuation adjudged unlawful or excessive

1 and the amount of tax payable on the basis of the assessed valuation
2 determined as a result of the proceeding; or

3 (13) Paid on property acquired under RCW 84.60.050, and canceled
4 under RCW 84.60.050(2); or

5 (14) Paid on the basis of an assessed valuation that was reduced
6 under RCW 84.48.065.

7 No refunds under the provisions of this section shall be made
8 because of any error in determining the valuation of property, except
9 as authorized in subsections (9), (10), (11), and (12) of this section
10 nor may any refunds be made if a bona fide purchaser has acquired
11 rights that would preclude the assessment and collection of the
12 refunded tax from the property that should properly have been charged
13 with the tax. Any refunds made on delinquent taxes shall include the
14 proportionate amount of interest and penalties paid. The county
15 treasurer may deduct from moneys collected for the benefit of the
16 state's levy, refunds of the state levy including interest on the levy
17 as provided by this section and chapter 84.68 RCW.

18 The county treasurer of each county shall make all refunds
19 determined to be authorized by this section, and by the first Monday in
20 (~~January~~) February of each year, report to the county legislative
21 authority a list of all refunds made under this section during the
22 previous year. The list is to include the name of the person receiving
23 the refund, the amount of the refund, and the reason for the refund.

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

26 (1) RCW 36.29.150 and 1963 c 4 s 36.29.150; and

27 (2) RCW 36.33.180 and 1963 c 4 s 36.33.180.

28 NEW SECTION. **Sec. 17.** Section 12 of this act is necessary for the
29 immediate preservation of the public peace, health, or safety, or
30 support of the state government and its existing public institutions,
31 and takes effect July 1, 1997.

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