

# FINAL BILL REPORT

## SSB 5638

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Synopsis as Enacted

**Brief Description:** Making technical corrections to county treasurer statutes.

**Sponsors:** Senate Committee on State & Local Government (originally sponsored by Senators Gardner, Swecker and Snyder).

**Senate Committee on State & Local Government**  
**House Committee on Local Government & Housing**

**Background:** The county treasurer has many duties specifically governed by statute. These duties include collecting and depositing various monies from diverse sources, at particular times. Over the years, best management practices evolve and become divergent from earlier statutory requirements. Some matters become unclear or inconsistent.

When part of a county road district is annexed by a city or town, any road district taxes levied but not yet collected are collected by the county treasurer and paid to the city or town street fund.

Counties may negotiate the sale of real property the county acquires from tax foreclosure sales, if the negotiated sale occurs within six months of the foreclosure.

Inactive special purpose districts may be dissolved and their property distributed.

The county treasurer collects deferred property taxes and remits them to the Department of Revenue.

**Summary:** Delinquent county road district taxes that were levied before annexation by a code city are paid to the county road fund when they are collected.

The county treasurer collects deferred taxes from the senior citizen deferral program if the state Department of Revenue is unable to collect them. Both deposit the collections directly into the state general fund.

Property distributed to a county by dissolution of a special purpose district is not required to continue in the same use to which it was put by the district. The county does not assume the liabilities of the dissolved district.

The county is given 12 months after foreclosure to negotiate a sale of the real property.

Other matters are clarified and made consistent.

**Votes on Final Passage:**

Senate 49 0  
House 95 0 (House amended)  
Senate 49 0 (Senate concurred)

**Effective:** July 22, 2001