## FINAL BILL REPORT SB 6466

## C 168 L 02

Synopsis as Enacted

Brief Description: Modifying county treasurer administration provisions.

**Sponsors:** Senators Gardner and Swecker.

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

**Background:** The local governmental offices of auditor, treasurer and assessor operate under the authority of precise and detailed statutes concerning the various aspects of receiving, processing, and disbursing money. Because, of necessity, they interact with the public on a daily basis, needless redundancies, inadequate notification procedures, technical discrepancies in the division of responsibility among the three offices, and other matters that could be stated more clearly in the law, come to their attention.

**Summary:** Notification requirements for foreclosure for delinquent local improvement assessments are clarified. The current rolls of both the assessor and treasurer must be checked so that notices of foreclosure are sent to any different addresses for the owner or taxpayer, if indicated.

The records of the county assessor must provide the list of owners of record for purposes of petitions initiating local improvement districts and utility local improvement districts. The treasurer's authority to grant an exception to the requirement for public officers and employees to deposit payments within 24 hours of receiving them is limited. Concerns for safekeeping are addressed. No exception can provide for more time between receipt and deposit than one week.

Requirements for trip permits for park model trailers must be the same as for mobile homes and may only be issued if property taxes are paid in full.

Property that is subdivided into two or more lots must have its property taxes and assessments paid in full except when the property is being acquired by a government for public use.

When someone with no legal interest in land mistakenly pays the property taxes for the land, the county treasurer must refund the payment but not any interest on the refund.

## **Votes on Final Passage:**

Senate 47 0

House 96 1 (House amended) Senate 42 1 (Senate concurred)

Effective: June 13, 2002