

SENATE BILL REPORT

SB 6466

As Passed Senate, February 6, 2002

Title: An act relating to county treasurer administration.

Brief Description: Modifying county treasurer administration provisions.

Sponsors: Senators Gardner and Swecker.

Brief History:

Committee Activity: State & Local Government: 1/28/02, 1/30/02 [DP].

Passed Senate: 2/6/02, 47-0.

SENATE COMMITTEE ON STATE & LOCAL GOVERNMENT

Majority Report: Do pass.

Signed by Senators Gardner, Chair; Fairley, Vice Chair; Hale, Haugen, Horn, Keiser, Kline, McCaslin, Roach, T. Sheldon and Swecker.

Staff: Diane Smith (786-7410)

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 of Bill: 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.

Potential gaps in the understanding of the tax treatment of personal property are filled.

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.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: This is a clean-up measure.

Testimony Against: None.

Testified: PRO: Rose Bowman, Ron Strabbing, WSACT.

House Amendment(s): The House amendment eliminates the requirement that all taxes be paid before personal property subject to the tax is sold. Existing law is left intact. Existing law requires personal property tax be paid before the property is moved from the county or state and is vague as to which other, if any, taxes must also be paid before removal.