
HOUSE BILL 1564

State of Washington 58th Legislature 2003 Regular Session

By Representatives Alexander, Fromhold, Mielke, Kessler and Buck

Read first time 01/30/2003. Referred to Committee on Local Government.

1 AN ACT Relating to clarifying county treasurer fiscal provisions;
2 amending RCW 39.46.050, 84.56.120, 84.56.340, 84.64.060, 84.69.050, and
3 84.69.070; and reenacting and amending RCW 84.64.080.

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

5 **Sec. 1.** RCW 39.46.050 and 1983 c 167 s 5 are each amended to read
6 as follows:

7 Each local government authorized to issue bonds is authorized to
8 establish lines of credit with any qualified public depository to be
9 drawn upon in exchange for its bonds or other obligations, to delegate
10 to its ((fiscal officer)) treasurer authority to determine the amount
11 of credit extended, and to pay interest and other finance or service
12 charges. The interest rates on such bonds or other obligations may be
13 a fixed rate or rates set periodically or a variable rate or rates
14 determined by agreement of the parties.

15 **Sec. 2.** RCW 84.56.120 and 1991 c 245 s 20 are each amended to read
16 as follows:

17 After personal property has been assessed, it shall be unlawful for
18 any person to remove the ((same)) personal property subject to priority

1 tax liens created pursuant to RCW 84.60.010 and 84.60.020 from the
2 county in which the property was assessed and from the state until
3 taxes and interest are paid, or until notice has been given to the
4 county treasurer describing the property to be removed and in case of
5 public or private sales of personal property, a list of the property
6 desired to be sold shall be sent to the treasurer, and no property
7 shall be sold at such sale until the tax has been paid, the tax to be
8 computed upon the consolidated tax levy for the previous year. Any
9 person violating the provisions of this section shall be guilty of a
10 misdemeanor. For the purposes of this section, "person" includes a
11 property owner, mortgagor, creditor, or agent.

12 **Sec. 3.** RCW 84.56.340 and 1997 c 393 s 16 are each amended to read
13 as follows:

14 Any person desiring to pay taxes upon any part or parts of real
15 property heretofore or hereafter assessed as one parcel, or tract, or
16 upon such person's undivided fractional interest in such a property,
17 may do so by applying to the county assessor, who must carefully
18 investigate and ascertain the relative or proportionate value said part
19 or part interest bears to the whole tract assessed, on which basis the
20 assessment must be divided, and the assessor shall forthwith certify
21 such proportionate value to the county treasurer: PROVIDED, That
22 excepting when property is being acquired for public use, or where a
23 person or financial institution desires to pay the taxes and any
24 penalties and interest on a mobile home upon which they have a lien by
25 mortgage or otherwise, no segregation of property for tax purposes
26 shall be made under this section unless all current year and delinquent
27 taxes and assessments on the entire tract have been paid in full. The
28 county treasurer, upon receipt of certification, shall duly accept
29 payment and issue receipt on the apportionment certified by the county
30 assessor. In cases where protest is filed to said division appeal
31 shall be made to the county legislative authority at its next regular
32 session for final division, and the county treasurer shall accept and
33 receipt for said taxes as determined and ordered by the county
34 legislative authority. Any person desiring to pay on an undivided
35 interest in any real property may do so by paying to the county
36 treasurer a sum equal to such proportion of the entire taxes charged on
37 the entire tract as interest paid on bears to the whole.

1 **Sec. 4.** RCW 84.64.060 and 2002 c 168 s 9 are each amended to read
2 as follows:

3 Any person owning ((an)) a recorded interest in lands or lots upon
4 which judgment is prayed, as provided in this chapter, may in person or
5 by agent pay the taxes, interest and costs due thereon to the county
6 treasurer of the county in which the same are situated, at any time
7 before the day of the sale; and for the amount so paid he or she shall
8 have a lien on the property liable for taxes, interest and costs for
9 which judgment is prayed; and the person or authority who shall collect
10 or receive the same shall give a receipt for such payment, or issue to
11 such person a certificate showing such payment. If paying by agent,
12 the agent shall provide notarized documentation of the agency
13 relationship.

14 **Sec. 5.** RCW 84.64.080 and 1999 c 153 s 72 and 1999 c 18 s 8 are
15 each reenacted and amended to read as follows:

16 The court shall examine each application for judgment foreclosing
17 tax lien, and if defense (specifying in writing the particular cause of
18 objection) be offered by any person interested in any of the lands or
19 lots to the entry of judgment against the same, the court shall hear
20 and determine the matter in a summary manner, without other pleadings,
21 and shall pronounce judgment as the right of the case may be; or the
22 court may, in its discretion, continue such individual cases, wherein
23 defense is offered, to such time as may be necessary, in order to
24 secure substantial justice to the contestants therein; but in all other
25 cases the court shall proceed to determine the matter in a summary
26 manner as above specified. In all judicial proceedings of any kind for
27 the collection of taxes, and interest and costs thereon, all amendments
28 which by law can be made in any personal action pending in such court
29 shall be allowed, and no assessments of property or charge for any of
30 the taxes shall be considered illegal on account of any irregularity in
31 the tax list or assessment rolls or on account of the assessment rolls
32 or tax list not having been made, completed or returned within the time
33 required by law, or on account of the property having been charged or
34 listed in the assessment or tax lists without name, or in any other
35 name than that of the owner, and no error or informality in the
36 proceedings of any of the officers connected with the assessment,
37 levying or collection of the taxes, shall vitiate or in any manner

1 affect the tax or the assessment thereof, and any irregularities or
2 informality in the assessment rolls or tax lists or in any of the
3 proceedings connected with the assessment or levy of such taxes or any
4 omission or defective act of any officer or officers connected with the
5 assessment or levying of such taxes, may be, in the discretion of the
6 court, corrected, supplied and made to conform to the law by the court.
7 The court shall give judgment for such taxes, interest and costs as
8 shall appear to be due upon the several lots or tracts described in the
9 notice of application for judgment or complaint, and such judgment
10 shall be a several judgment against each tract or lot or part of a
11 tract or lot for each kind of tax included therein, including all
12 interest and costs, and the court shall order and direct the clerk to
13 make and enter an order for the sale of such real property against
14 which judgment is made, or vacate and set aside the certificate of
15 delinquency or make such other order or judgment as in the law or
16 equity may be just. The order shall be signed by the judge of the
17 superior court, shall be delivered to the county treasurer, and shall
18 be full and sufficient authority for him or her to proceed to sell the
19 property for the sum as set forth in the order and to take such further
20 steps in the matter as are provided by law. The county treasurer shall
21 immediately after receiving the order and judgment of the court proceed
22 to sell the property as provided in this chapter to the highest and
23 best bidder for cash. The acceptable minimum bid shall be the total
24 amount of taxes, interest, and costs. All sales shall be made at a
25 location in the county on a date and time (except Saturdays, Sundays,
26 or legal holidays) as the county treasurer may direct, and shall
27 continue from day to day (Saturdays, Sundays, and legal holidays
28 excepted) during the same hours until all lots or tracts are sold,
29 after first giving notice of the time, and place where such sale is to
30 take place for ten days successively by posting notice thereof in three
31 public places in the county, one of which shall be in the office of the
32 treasurer. The notice shall be substantially in the following form:

33 TAX JUDGMENT SALE

34 Public notice is hereby given that pursuant to real property tax
35 judgment of the superior court of the county of in the
36 state of Washington, and an order of sale duly issued by the court,
37 entered the day of,, in proceedings for
38 foreclosure of tax liens upon real property, as per provisions of law,

1 I shall on the day of,, at o'clock
2 a.m., at in the city of, and county of
3, state of Washington, sell the real property to the highest
4 and best bidder for cash, to satisfy the full amount of taxes, interest
5 and costs adjudged to be due.

6 In witness whereof, I have hereunto affixed my hand and seal this
7 day of,
8
9 Treasurer of
10 county.

11 No county officer or employee shall directly or indirectly be a
12 purchaser of such property at such sale.

13 If any buildings or improvements are upon an area encompassing more
14 than one tract or lot, the same must be advertised and sold as a single
15 unit.

16 If the highest amount bid for any such separate unit tract or lot
17 is in excess of the minimum bid due upon the whole property included in
18 the certificate of delinquency, the excess shall be refunded following
19 payment of all water-sewer district liens, on application therefor, to
20 the record owner of the property. The record owner of the property is
21 the person who held title on the date of issuance of the certificate of
22 delinquency. Assignments of interests, deeds, or other documents
23 executed or recorded after filing the certificate of delinquency shall
24 not affect the payment of excess funds to the record owner. In the
25 event no claim for the excess is received by the county treasurer
26 within three years after the date of the sale he or she shall at
27 expiration of the three year period deposit such excess in the current
28 expense fund of the county. The county treasurer shall execute to the
29 purchaser of any piece or parcel of land a tax deed. The deed so made
30 by the county treasurer, under the official seal of his or her office,
31 shall be recorded in the same manner as other conveyances of real
32 property, and shall vest in the grantee, his or her heirs and assigns
33 the title to the property therein described, without further
34 acknowledgment or evidence of such conveyance, and shall be
35 substantially in the following form:

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State of Washington }
County of

ss.

This indenture, made this day of, ,
between , as treasurer of county, state of
Washington, party of the first part, and , party of the
second part:

Witnesseth, that, whereas, at a public sale of real property held
on the day of , , pursuant to a real property
tax judgment entered in the superior court in the county of
on the day of , , in proceedings to foreclose
tax liens upon real property and an order of sale duly issued by the
court, duly purchased in compliance with the laws of the
state of Washington, the following described real property, to wit:
(Here place description of real property conveyed) and that the
. has complied with the laws of the state of Washington
necessary to entitle (him, or her or them) to a deed for the real
property.

Now, therefore, know ye, that, I , county treasurer of
the county of , state of Washington, in consideration of the
premises and by virtue of the statutes of the state of Washington, in
such cases provided, do hereby grant and convey unto , his
or her heirs and assigns, forever, the real property hereinbefore
described.

Given under my hand and seal of office this day of
. , A.D.

.
County Treasurer.

Sec. 6. RCW 84.69.050 and 1988 c 222 s 31 are each amended to read
as follows:

The part of the refund representing amounts paid to the state,
including interest as provided in RCW 84.69.100, shall be paid from the
county general fund and the department of revenue shall, upon the next
succeeding settlement with the county, certify this amount refunded to
the county: PROVIDED, That when a refund of tax funds pursuant to
state levies is required, the department of revenue shall authorize

1 adjustment procedures whereby counties may deduct from property tax
2 remittances to the state the amount required to cover the state's
3 portion of the refunds.

4 **Sec. 7.** RCW 84.69.070 and 1991 c 245 s 38 are each amended to read
5 as follows:

6 Refunds ordered with respect to taxing districts, including
7 interest as provided in RCW 84.69.100, shall be paid by checks drawn by
8 the county treasurer upon such available funds, if any, as the taxing
9 districts may have on deposit in the county treasury, or in the event
10 such funds are insufficient, then out of funds subsequently accruing to
11 such taxing district and on deposit in the county treasury. When such
12 refunds are made as a result of taxes paid under levies or statutes
13 adjudicated to be illegal or unconstitutional all administrative costs
14 including interest paid on the refunds incurred by the county treasurer
15 in making such refunds shall be a charge against the funds of such
16 districts and/or the state on a pro rata basis until the county current
17 expense fund is fully reimbursed for the administrative expenses
18 incurred in making such refund: PROVIDED, That whenever orders for
19 refunds of ad valorem taxes promulgated by the county treasurer or
20 county legislative authority and unpaid checks shall expire and become
21 void as provided in RCW 84.69.110, then any moneys remaining in a
22 refund account established by the county treasurer for any taxing
23 district may be transferred by the county treasurer from such refund
24 account to the county current expense fund to reimburse the county for
25 the administrative expense incurred in making refunds as prescribed
26 herein. Any excess then remaining in the taxing district refund
27 account may then be transferred by the county treasurer to the current
28 expense fund of the taxing district for which the tax was originally
29 levied and collected.

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