
HOUSE BILL 2878

State of Washington 58th Legislature 2004 Regular Session

By Representatives Romero, Alexander and Hunt

Read first time 01/22/2004. Referred to Committee on Local Government.

1 AN ACT Relating to making changes to county treasurer statutes; and
2 amending RCW 36.24.130, 36.24.140, 36.29.024, 46.44.170, 84.40.130,
3 84.56.025, 84.56.120, and 84.64.080.

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

5 **Sec. 1.** RCW 36.24.130 and 1963 c 4 s 36.24.130 are each amended to
6 read as follows:

7 The coroner must, within thirty days after the (~~inquest upon a~~
8 ~~dead body~~) investigation of the death, deliver to the county treasurer
9 any money (~~or other property~~) which may be found upon the body at the
10 scene of the death, unless claimed in the meantime by the legal
11 representatives of the deceased. If there is property, other than
12 money, found at the scene of the death, unless claimed in the meantime
13 by a legal representative of the deceased, the coroner shall, within
14 one hundred eighty days of the investigation be authorized to dispose
15 of any property of no value and forward any other property to the
16 applicable county agency to be sold at the next county surplus sale.
17 Any proceeds from the sale shall be forwarded to the county treasurer.
18 If (~~he~~) the coroner fails to do so, the treasurer may proceed against

1 the coroner to recover the same by a civil action in the name of the
2 county.

3 **Sec. 2.** RCW 36.24.140 and 1963 c 4 s 36.24.140 are each amended to
4 read as follows:

5 Upon the delivery of money to the treasurer, ((he)) the treasurer
6 shall place it to the credit of the county. ((If it is property other
7 than money, he shall, within thirty days, sell it at public auction,
8 upon reasonable public notice, and place the proceeds to the credit of
9 the county.))

10 **Sec. 3.** RCW 36.29.024 and 1988 c 281 s 5 are each amended to read
11 as follows:

12 The county treasurer may deduct the amounts necessary to reimburse
13 the treasurer's office for the actual expenses the office incurs and to
14 repay any county funds appropriated and expended for the initial
15 administrative costs of establishing a county investment pool provided
16 in RCW 36.29.022. These funds shall be used by the county treasurer as
17 a revolving fund to defray the cost of administering the pool without
18 regard to budget limitations. Any credits or payments to political
19 subdivisions shall be calculated and made in a manner which equitably
20 reflects the differing amounts of the political subdivision's
21 respective deposits in the county investment pool and the differing
22 periods of time for which the amounts were placed in the county
23 investment pool.

24 **Sec. 4.** RCW 46.44.170 and 2003 c 61 s 1 are each amended to read
25 as follows:

26 (1) Any person moving a mobile home as defined in RCW 46.04.302 or
27 a park model trailer as defined in RCW 46.04.622 upon public highways
28 of the state must obtain a special permit from the department of
29 transportation and local authorities pursuant to RCW 46.44.090 and
30 46.44.093 and shall pay the proper fee as prescribed by RCW 46.44.0941
31 and 46.44.096.

32 (2) A special permit issued as provided in subsection (1) of this
33 section for the movement of any mobile home or a park model trailer
34 that is assessed for purposes of property taxes shall not be valid
35 until the county treasurer of the county in which the mobile home or

1 park model trailer is located shall endorse or attach his or her
2 certificate that all property taxes which are a lien or which are
3 delinquent, or both, upon the mobile home or park model trailer being
4 moved have been satisfied. Further, any mobile home or park model
5 trailer required to have a special movement permit under this section
6 shall display an easily recognizable decal. However, endorsement or
7 certification by the county treasurer and the display of the decal is
8 not required:

9 (a) When a mobile home or park model trailer is to enter the state
10 or is being moved from a manufacturer or distributor to a retail sales
11 outlet or directly to the purchaser's designated location or between
12 retail and sales outlets; (~~(or)~~)

13 (b) When a signed affidavit of destruction is filed with the county
14 assessor and the mobile home or park model trailer is being moved to a
15 disposal site by a landlord as defined in RCW 59.20.030 after (i) the
16 mobile home or park model trailer has been abandoned as defined in RCW
17 59.20.030; or (ii) a final judgment for restitution of the premises
18 under RCW 59.18.410 has been executed in favor of the landlord with
19 regard to the mobile home or park model trailer. The mobile home or
20 park model trailer will be removed from the tax rolls and, upon
21 notification by the assessor, any outstanding taxes on the destroyed
22 mobile home will be removed by the county treasurer; or

23 (c) When a signed affidavit of destruction is filed with the county
24 assessor by any mobile home or park model trailer owner or any property
25 owner with an abandoned mobile home or park model trailer, the same
26 shall be removed from the tax rolls and upon notification by the
27 assessor, any outstanding taxes on the destroyed mobile home shall be
28 removed by the county treasurer.

29 (3) If the landlord of a mobile home park takes ownership of a
30 mobile home or park model trailer with the intent to resell or rent the
31 same under RCW 59.20.030 after (a) the mobile home or park model
32 trailer has been abandoned as defined in RCW 59.20.030; or (b) a final
33 judgment for restitution of the premises under RCW 59.18.410 has been
34 executed in favor of the landlord with regard to the mobile home or
35 park model trailer, the outstanding taxes become the responsibility of
36 the landlord.

37 (4) It is the responsibility of the owner of the mobile home or

1 park model trailer subject to property taxes or the agent to obtain the
2 endorsement and decal from the county treasurer before a mobile home or
3 park model trailer is moved.

4 (5) This section does not prohibit the issuance of vehicle license
5 plates for a mobile home or park model trailer subject to property
6 taxes, but plates shall not be issued unless the mobile home or park
7 model trailer subject to property taxes for which plates are sought has
8 been listed for property tax purposes in the county in which it is
9 principally located and the appropriate fee for the license has been
10 paid.

11 (6) The department of transportation and local authorities are
12 authorized to adopt reasonable rules for implementing the provisions of
13 this section. The department of transportation shall adopt rules
14 specifying the design, reflective characteristics, annual coloration,
15 and for the uniform implementation of the decal required by this
16 section.

17 **Sec. 5.** RCW 84.40.130 and 1988 c 222 s 17 are each amended to read
18 as follows:

19 (1) If any person or corporation shall fail or refuse to deliver to
20 the assessor, on or before the date specified in RCW 84.40.040, a list
21 of the taxable personal property which is required to be listed under
22 this chapter, unless it is shown that such failure is due to reasonable
23 cause and not due to wilful neglect, there shall be added to the amount
24 of tax assessed against the taxpayer on account of such personal
25 property five percent of the amount of such tax, not to exceed fifty
26 dollars per calendar day, if the failure is for not more than one
27 month, with an additional five percent for each additional month or
28 fraction thereof during which such failure continues not exceeding
29 twenty-five percent in the aggregate. Such penalty shall be collected
30 in the same manner as the tax to which it is added and distributed in
31 the same manner as other property tax interest and penalties.

32 (2) If any person or corporation shall wilfully give a false or
33 fraudulent list, schedule or statement required by this chapter, or
34 shall, with intent to defraud, fail or refuse to deliver any list,
35 schedule or statement required by this chapter, such person or
36 corporation shall be liable for the additional tax properly due or, in
37 the case of wilful failure or refusal to deliver such list, schedule or

1 statement, the total tax properly due; and in addition such person or
2 corporation shall be liable for a penalty of one hundred percent of
3 such additional tax or total tax as the case may be. Such penalty
4 shall be in lieu of the penalty provided for in subsection (1) of this
5 section. A person or corporation giving a false list, schedule or
6 statement shall not be subject to this penalty if it is shown that the
7 misrepresentations contained therein are entirely attributable to
8 reasonable cause. The taxes and penalties provided for in this
9 subsection shall be recovered in an action in the name of the state of
10 Washington on the complaint of the county assessor or the county
11 legislative authority and shall, when collected, be paid into the
12 county treasury to the credit of the current expense fund. The
13 provisions of this subsection shall be additional and supplementary to
14 any other provisions of law relating to recovery of property taxes.

15 **Sec. 6.** RCW 84.56.025 and 2003 c 12 s 1 are each amended to read
16 as follows:

17 (1) Following the transfer of ownership of property, the interest
18 and penalties for delinquencies on property taxes shall be waived up to
19 three years by the county treasurer ((if)) under the following
20 circumstances:

21 (a) Records conveying the real estate were filed with the county
22 auditor on or before December 31st of the first delinquent year the
23 taxes are levied; and

24 (b) A taxpayer's name and address are included in the records; and

25 (c) The notice for these taxes due, as provided in RCW 84.56.050,
26 was not sent to a taxpayer due to error by the county. Where waiver of
27 interest and penalties has occurred, the full amount of interest and
28 penalties shall be reinstated if the taxpayer fails to pay the
29 delinquent taxes within thirty days of receiving notice that the taxes
30 are due. Each county treasurer shall, subject to guidelines prepared
31 by the department of revenue, establish administrative procedures to
32 determine if taxpayers are eligible for this waiver.

33 (2) In addition to the waiver under subsection (1) of this section,
34 the interest and penalties for delinquencies on property taxes shall be
35 waived by the county treasurer under the following circumstances:

36 (a) The taxpayer fails to make one payment under RCW 84.56.020 by
37 the due date on the taxpayer's personal residence because of hardship

1 caused by the death of the taxpayer's spouse if the taxpayer notifies
2 the county treasurer of the hardship within sixty days of the tax due
3 date; or

4 (b) The taxpayer fails to make one payment under RCW 84.56.020 by
5 the due date on the taxpayer's parent's or stepparent's personal
6 residence because of hardship caused by the death of the taxpayer's
7 parent or stepparent if the taxpayer notifies the county treasurer of
8 the hardship within sixty days of the tax due date.

9 (3) Before allowing a hardship waiver under subsection (2) of this
10 section, the county treasurer may require a copy of the death
11 certificate along with an affidavit signed by the taxpayer.

12 **Sec. 7.** RCW 84.56.120 and 2003 c 23 s 2 are each amended to read
13 as follows:

14 After personal property has been assessed, it shall be unlawful for
15 any person to remove the personal property subject to ((~~priority~~)) tax
16 liens created pursuant to RCW 84.60.010 and 84.60.020 from the county
17 in which the property was assessed and from the state until taxes and
18 interest are paid, or until notice has been given to the county
19 treasurer describing the property to be removed and in case of public
20 or private sales of personal property, a list of the property desired
21 to be sold shall be sent to the treasurer, the tax will be computed
22 upon the consolidated tax levy for the previous year. Any taxes owed
23 shall become an automatic lien upon the proceeds of any auction and
24 shall be remitted to the county treasurer before final distribution to
25 any person, as defined in this section. If proceeds are distributed in
26 violation of this section, the seller or agent of the seller shall
27 assume all liability for taxes, interest, and penalties owed to the
28 county treasurer. Any person violating the provisions of this section
29 shall be guilty of a misdemeanor. For the purposes of this section,
30 "person" includes a property owner, mortgagor, creditor, or agent.

31 **Sec. 8.** RCW 84.64.080 and 2003 c 23 s 5 are each amended to read
32 as follows:

33 The court shall examine each application for judgment foreclosing
34 tax lien, and if defense (specifying in writing the particular cause of
35 objection) be offered by any person interested in any of the lands or
36 lots to the entry of judgment against the same, the court shall hear

1 and determine the matter in a summary manner, without other pleadings,
2 and shall pronounce judgment as the right of the case may be; or the
3 court may, in its discretion, continue such individual cases, wherein
4 defense is offered, to such time as may be necessary, in order to
5 secure substantial justice to the contestants therein; but in all other
6 cases the court shall proceed to determine the matter in a summary
7 manner as above specified. In all judicial proceedings of any kind for
8 the collection of taxes, and interest and costs thereon, all amendments
9 which by law can be made in any personal action pending in such court
10 shall be allowed, and no assessments of property or charge for any of
11 the taxes shall be considered illegal on account of any irregularity in
12 the tax list or assessment rolls or on account of the assessment rolls
13 or tax list not having been made, completed or returned within the time
14 required by law, or on account of the property having been charged or
15 listed in the assessment or tax lists without name, or in any other
16 name than that of the owner, and no error or informality in the
17 proceedings of any of the officers connected with the assessment,
18 levying or collection of the taxes, shall vitiate or in any manner
19 affect the tax or the assessment thereof, and any irregularities or
20 informality in the assessment rolls or tax lists or in any of the
21 proceedings connected with the assessment or levy of such taxes or any
22 omission or defective act of any officer or officers connected with the
23 assessment or levying of such taxes, may be, in the discretion of the
24 court, corrected, supplied and made to conform to the law by the court.
25 The court shall give judgment for such taxes, interest and costs as
26 shall appear to be due upon the several lots or tracts described in the
27 notice of application for judgment or complaint, and such judgment
28 shall be a several judgment against each tract or lot or part of a
29 tract or lot for each kind of tax included therein, including all
30 interest and costs, and the court shall order and direct the clerk to
31 make and enter an order for the sale of such real property against
32 which judgment is made, or vacate and set aside the certificate of
33 delinquency or make such other order or judgment as in the law or
34 equity may be just. The order shall be signed by the judge of the
35 superior court, shall be delivered to the county treasurer, and shall
36 be full and sufficient authority for him or her to proceed to sell the
37 property for the sum as set forth in the order and to take such further
38 steps in the matter as are provided by law. The county treasurer shall

1 immediately after receiving the order and judgment of the court proceed
2 to sell the property as provided in this chapter to the highest and
3 best bidder for cash. The acceptable minimum bid shall be the total
4 amount of taxes, interest, and costs. All sales shall be made at a
5 location in the county on a date and time (except Saturdays, Sundays,
6 or legal holidays) as the county treasurer may direct, and shall
7 continue from day to day (Saturdays, Sundays, and legal holidays
8 excepted) during the same hours until all lots or tracts are sold,
9 after first giving notice of the time, and place where such sale is to
10 take place for ten days successively by posting notice thereof in three
11 public places in the county, one of which shall be in the office of the
12 treasurer. The notice shall be substantially in the following form:

13 TAX JUDGMENT SALE

14 Public notice is hereby given that pursuant to real property tax
15 judgment of the superior court of the county of in the
16 state of Washington, and an order of sale duly issued by the court,
17 entered the day of,, in proceedings for
18 foreclosure of tax liens upon real property, as per provisions of law,
19 I shall on the day of,, at o'clock
20 a.m., at in the city of, and county of
21, state of Washington, sell the real property to the highest
22 and best bidder for cash, to satisfy the full amount of taxes, interest
23 and costs adjudged to be due.

24 In witness whereof, I have hereunto affixed my hand and seal this
25 day of,
26
27 Treasurer of
28 county.

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

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

34 If the highest amount bid for any such separate unit tract or lot
35 is in excess of the minimum bid due upon the whole property included in
36 the certificate of delinquency, the excess shall be refunded following
37 payment of all recorded water-sewer district liens, on application

1 therefor, to the record owner of the property. The record owner of the
2 property is the person who held title on the date of issuance of the
3 certificate of delinquency. Assignments of interests, deeds, or other
4 documents executed or recorded after filing the certificate of
5 delinquency shall not affect the payment of excess funds to the record
6 owner. In the event no claim for the excess is received by the county
7 treasurer within three years after the date of the sale he or she shall
8 at expiration of the three year period deposit such excess in the
9 current expense fund of the county which shall extinguish all claims by
10 any owner to the excess funds. The county treasurer shall execute to
11 the purchaser of any piece or parcel of land a tax deed. The deed so
12 made by the county treasurer, under the official seal of his or her
13 office, shall be recorded in the same manner as other conveyances of
14 real property, and shall vest in the grantee, his or her heirs and
15 assigns the title to the property therein described, without further
16 acknowledgment or evidence of such conveyance, and shall be
17 substantially in the following form:

18 State of Washington }
19 } ss.
20 County of

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

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

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

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

9
10 County Treasurer.

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