

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 2878**

58th Legislature  
2004 Regular Session

Passed by the House March 8, 2004  
Yeas 95 Nays 0

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**Speaker of the House of Representatives**

Passed by the Senate March 4, 2004  
Yeas 46 Nays 0

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Richard Nafziger, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2878** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 2878**

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AS AMENDED BY THE SENATE

Passed Legislature - 2004 Regular Session

**State of Washington                      58th Legislature                      2004 Regular Session**

**By** House Committee on Local Government (originally sponsored by  
Representatives Romero, Alexander and Hunt)

READ FIRST TIME 02/04/04.

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 84.56.120, 84.64.080, 67.28.181, and 67.28.200.

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

1 examiner fails to do so, the treasurer may proceed against the coroner  
2 or medical examiner to recover the same by a civil action in the name  
3 of the county.

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

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

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

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

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

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

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

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

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

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

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

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

1 (4) It is the responsibility of the owner of the mobile home or  
2 park model trailer subject to property taxes or the agent to obtain the  
3 endorsement and decal from the county treasurer before a mobile home or  
4 park model trailer is moved.

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

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

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

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

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

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

16 **Sec. 6.** RCW 84.56.120 and 2003 c 23 s 2 are each amended to read  
17 as follows:

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

35 **Sec. 7.** RCW 84.64.080 and 2003 c 23 s 5 are each amended to read  
36 as follows:

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

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

17 TAX JUDGMENT SALE

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

28 In witness whereof, I have hereunto affixed my hand and seal this  
29 . . . . day of . . . . ., . . . . .

30 . . . . .  
31 Treasurer of . . . . .  
32 county.

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

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



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

22 State of Washington }  
23 } ss.  
24 County of .....

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

29 Witnesseth, that, whereas, at a public sale of real property held  
30 on the . . . . day of . . . . ., . . . ., pursuant to a real property  
31 tax judgment entered in the superior court in the county of . . . . .  
32 on the . . . . day of . . . . ., . . . ., in proceedings to foreclose  
33 tax liens upon real property and an order of sale duly issued by the  
34 court, . . . . . duly purchased in compliance with the laws of the  
35 state of Washington, the following described real property, to wit:  
36 (Here place description of real property conveyed) and that the

1 . . . . . has complied with the laws of the state of Washington  
2 necessary to entitle (him, or her or them) to a deed for the real  
3 property.

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

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

12 . . . . .  
13 County Treasurer.

14 **Sec. 8.** RCW 67.28.181 and 1998 c 35 s 1 are each amended to read  
15 as follows:

16 (1) The legislative body of any municipality may impose an excise  
17 tax on the sale of or charge made for the furnishing of lodging that is  
18 subject to tax under chapter 82.08 RCW. The rate of tax shall not  
19 exceed the lesser of two percent or a rate that, when combined with all  
20 other taxes imposed upon sales of lodging within the municipality under  
21 this chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals  
22 twelve percent. A tax under this chapter shall not be imposed in  
23 increments smaller than tenths of a percent.

24 (2) Notwithstanding subsection (1) of this section:

25 (a) If a municipality was authorized to impose taxes under this  
26 chapter or RCW 67.40.100 or both with a total rate exceeding four  
27 percent before July 27, 1997, such total authorization shall continue  
28 through January ((±)) 31, 1999, and thereafter the municipality may  
29 impose a tax under this section at a rate not exceeding the rate  
30 actually imposed by the municipality on January ((±)) 31, 1999.

31 (b) If a city or town, other than a municipality imposing a tax  
32 under (a) of this subsection, is located in a county that imposed taxes  
33 under this chapter with a total rate of four percent or more on January  
34 1, 1997, the city or town may not impose a tax under this section.

35 (c) If a city has a population of four hundred thousand or more and  
36 is located in a county with a population of one million or more, the  
37 rate of tax imposed under this chapter by the city shall not exceed the

1 lesser of four percent or a rate that, when combined with all other  
2 taxes imposed upon sales of lodging in the municipality under this  
3 chapter and chapters 36.100, 67.40, 82.08, and 82.14 RCW, equals  
4 fifteen and two-tenths percent.

5 (d) If a municipality was authorized to impose taxes under this  
6 chapter or RCW 67.40.100, or both, at a rate equal to six percent  
7 before January 1, 1998, the municipality may impose a tax under this  
8 section at a rate not exceeding the rate actually imposed by the  
9 municipality on January 1, 1998.

10 (3) Any county ordinance or resolution adopted under this section  
11 shall contain a provision allowing a credit against the county tax for  
12 the full amount of any city or town tax imposed under this section upon  
13 the same taxable event.

14 **Sec. 9.** RCW 67.28.200 and 1997 c 452 s 14 are each amended to read  
15 as follows:

16 The legislative body of any municipality may establish reasonable  
17 exemptions for taxes authorized under this chapter. The department of  
18 revenue shall perform the collection of such taxes on behalf of such  
19 municipality at no cost to such municipality. Except as expressly  
20 provided in this chapter, all of the provisions contained in RCW  
21 82.08.050 and 82.08.060 and chapter 82.32 RCW shall have full force and  
22 application with respect to taxes imposed under the provisions of this  
23 chapter.

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