
HOUSE BILL 2719

State of Washington

59th Legislature

2006 Regular Session

By Representatives O'Brien, Schindler, Dunn, McCune, Miloscia and Holmquist

Read first time 01/12/2006. Referred to Committee on Housing.

1 AN ACT Relating to the cancellation of delinquent personal property
2 taxes on mobile homes; amending RCW 84.56.240; and providing an
3 effective date.

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

5 **Sec. 1.** RCW 84.56.240 and 1997 c 393 s 14 are each amended to read
6 as follows:

7 (1) If the county treasurer is unable, for the want of goods or
8 chattels whereupon to levy, to collect by distress or otherwise, the
9 taxes, or any part thereof, which may have been assessed upon the
10 personal property of any person or corporation, or an executor or
11 administrator, guardian, receiver, accounting officer, agent or factor,
12 the treasurer shall file with the county legislative authority, on the
13 first day of February following, a list of such taxes, with an
14 affidavit of the treasurer or of the deputy treasurer entrusted with
15 the collection of the taxes, stating that the treasurer had made
16 diligent search and inquiry for goods and chattels wherewith to make
17 such taxes, and was unable to make or collect the same. The county
18 legislative authority shall cancel such taxes as the county legislative
19 authority is satisfied cannot be collected.

1 (2) The county treasurer shall cancel all delinquent taxes, owed on
2 a mobile home, that are delinquent by more than one year if:

3 (a) The county treasurer determines that the distraint and sale of
4 a mobile home will cost more than the amount of delinquent taxes owed
5 on the mobile home; and

6 (b) The owner of the real estate used to provide space for the
7 mobile home:

8 (i) Originally requests the cancellation of taxes;

9 (ii) Will sell the mobile home pursuant to the foreclosure of a
10 landlord lien under chapter 60.72 RCW; and

11 (iii) Agrees to remit to the county treasurer, after the sale of
12 the mobile home, an amount equal to the taxes delinquent for one year
13 or less.

14 NEW SECTION. Sec. 2. This act takes effect January 1, 2007.

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