

SB 5149 - H COMM AMD  
By Committee on Local Government

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 35.61.210 and 1997 c 3 s 205 are each amended to read  
4 as follows:

5 The board of park commissioners may levy or cause to be levied a  
6 general tax on all the property located in said park district each year  
7 not to exceed fifty cents per thousand dollars of assessed value of the  
8 property in such park district. In addition, the board of park  
9 commissioners may levy or cause to be levied a general tax on all  
10 property located in said park district each year not to exceed twenty-  
11 five cents per thousand dollars of assessed valuation. Although park  
12 districts are authorized to impose two separate regular property tax  
13 levies, the levies shall be considered to be a single levy for purposes  
14 of the limitation provided for in chapter 84.55 RCW.

15 The board is hereby authorized to levy a general tax in excess of  
16 its regular property tax levy or levies when authorized so to do at a  
17 special election conducted in accordance with and subject to all the  
18 requirements of the Constitution and laws of the state now in force or  
19 hereafter enacted governing the limitation of tax levies. The board is  
20 hereby authorized to call a special election for the purpose of  
21 submitting to the qualified voters of the park district a proposition  
22 to levy a tax in excess of the seventy-five cents per thousand dollars  
23 of assessed value herein specifically authorized. The manner of  
24 submitting any such proposition, of certifying the same, and of giving  
25 or publishing notice thereof, shall be as provided by law for the  
26 submission of propositions by cities or towns.

27 The board shall include in its general tax levy for each year a  
28 sufficient sum to pay the interest on all outstanding bonds and may  
29 include a sufficient amount to create a sinking fund for the redemption  
30 of all outstanding bonds. The levy shall be certified to the proper

1 county officials for collection the same as other general taxes and  
2 when collected, the general tax shall be placed in a separate fund in  
3 the office of the county treasurer to be known as the "metropolitan  
4 park district fund" and ~~((paid out on warrants))~~ disbursed under RCW  
5 36.29.010(1) and 39.58.750.

6 **Sec. 2.** RCW 36.35.020 and 1972 ex.s. c 150 s 2 are each amended to  
7 read as follows:

8 The term "tax title lands" as used in this chapter shall mean any  
9 tract of land acquired by the county for lack of other bidders at a tax  
10 foreclosure sale. Tax title lands are held in trust for the taxing  
11 districts.

12 **Sec. 3.** RCW 36.35.100 and 1998 c 106 s 13 are each amended to read  
13 as follows:

14 All property deeded to the county under the provisions of this  
15 chapter shall be ~~((stricken from the tax rolls as county property and~~  
16 ~~exempt from taxation and shall not be again assessed or taxed while the~~  
17 ~~property of the county))~~ treated as follows during the period the  
18 property is so held:

19 (1) The property shall be:

20 (a) Stricken from the tax rolls as county property;

21 (b) Exempt from taxation;

22 (c) Exempt from special assessments except as provided in chapter  
23 35.49 RCW and RCW 35.44.140 and 79.44.190; and

24 (d) Exempt from property owner association dues or fees.

25 (2) The sale, management, and leasing of tax title property shall  
26 be handled as under chapter 36.35 RCW.

27 **Sec. 4.** RCW 36.89.090 and 1991 c 36 s 1 are each amended to read  
28 as follows:

29 The county shall have a lien for delinquent ~~((service))~~ charges,  
30 including interest, penalties, and costs of foreclosure thereon,  
31 against any property against which they were levied for ~~((storm water~~  
32 ~~control facilities))~~ the purposes authorized by this chapter, which  
33 lien shall be superior to all other liens and encumbrances except  
34 general taxes and local and special assessments. Such lien shall be  
35 effective upon the charges becoming delinquent and shall be enforced

1 and foreclosed in the same manner as provided for sewerage liens of  
2 cities and towns by RCW 35.67.200 through 35.67.290(~~(:—PROVIDED,~~  
3 ~~That~~)). However, a county may, by resolution or ordinance, adopt all  
4 or any part of the alternative interest rate, lien, and foreclosure  
5 procedures as set forth in RCW 36.89.092 through 36.89.094 or ((~~by~~  
6 ~~RCW~~)) 36.94.150, or chapters 84.56, 84.60, and 84.64 RCW.

7 **Sec. 5.** RCW 84.56.070 and 1991 c 245 s 19 are each amended to read  
8 as follows:

9 On the fifteenth day of February succeeding the levy of taxes, the  
10 county treasurer shall proceed to collect all personal property taxes.  
11 The treasurer shall give notice by mail to all persons charged with  
12 personal property taxes, and if such taxes are not paid before they  
13 become delinquent, the treasurer shall forthwith proceed to collect the  
14 same. In the event that he or she is unable to collect the same when  
15 due, the treasurer shall prepare papers in distraint, which shall  
16 contain a description of the personal property, the amount of taxes,  
17 the amount of the accrued interest at the rate provided by law from the  
18 date of delinquency, and the name of the owner or reputed owner. The  
19 treasurer shall without demand or notice distraint sufficient goods and  
20 chattels belonging to the person charged with such taxes to pay the  
21 same, with interest at the rate provided by law from the date of  
22 delinquency, together with all accruing costs, and shall proceed to  
23 advertise the same by posting written notices in three public places in  
24 the county in which such property has been distrained, one of which  
25 places shall be at the county court house, such notice to state the  
26 time when and place where such property will be sold. The county  
27 treasurer, or the treasurer's deputy, shall tax the same fees for  
28 making the distraint and sale of goods and chattels for the payment of  
29 taxes as are allowed by law to sheriffs for making levy and sale of  
30 property on execution; traveling fees to be computed from the county  
31 seat of the county to the place of making distraint. If the taxes for  
32 which such property is distrained, and the interest and costs accruing  
33 thereon, are not paid before the date appointed for such sale, which  
34 shall be not less than ten days after the taking of such property, such  
35 treasurer or treasurer's designee shall proceed to sell such property  
36 at public auction, or so much thereof as shall be sufficient to pay  
37 such taxes, with interest and costs, and if there be any excess of

1 money arising from the sale of any personal property, the treasurer  
2 shall pay such excess less any cost of the auction to the owner of the  
3 property so sold or to his or her legal representative: PROVIDED, That  
4 whenever it shall become necessary to distrain any standing timber  
5 owned separately from the ownership of the land upon which the same may  
6 stand, or any fish trap, pound net, reef net, set net or drag seine  
7 fishing location, or any other personal property as the treasurer shall  
8 determine to be incapable or reasonably impracticable of manual  
9 delivery, it shall be deemed to have been distrained and taken into  
10 possession when the treasurer shall have, at least thirty days before  
11 the date fixed for the sale thereof, filed with the auditor of the  
12 county wherein such property is located a notice in writing reciting  
13 that the treasurer has distrained such property, describing it, giving  
14 the name of the owner or reputed owner, the amount of the tax due, with  
15 interest, and the time and place of sale; a copy of the notice shall  
16 also be sent to the owner or reputed owner at his last known address,  
17 by registered letter at least thirty days prior to the date of sale:  
18 AND PROVIDED FURTHER, That if the county treasurer has reasonable  
19 grounds to believe that any personal property, including mobile homes,  
20 manufactured homes, or park model trailers, upon which taxes have been  
21 levied, but not paid, is about to be removed from the county where the  
22 same has been assessed, or is about to be destroyed, sold or disposed  
23 of, the county treasurer may demand such taxes, without the notice  
24 provided for in this section, and if necessary may forthwith distrain  
25 sufficient goods and chattels to pay the same.

26 **Sec. 6.** RCW 84.56.090 and 1985 c 83 s 1 are each amended to read  
27 as follows:

28 Whenever in the judgment of the assessor or the county treasurer  
29 personal property is being removed or is about to be removed without  
30 the limits of the state, or is being dissipated or about to be  
31 dissipated, or is being or about to be sold, disposed of, or removed  
32 from the county so as to jeopardize collection of taxes, the treasurer  
33 shall immediately prepare papers in distraint, which shall contain a  
34 description of the personal property, including mobile homes,  
35 manufactured homes, or park model trailers, being or about to be  
36 removed, dissipated, sold, disposed of, or removed from the county so  
37 as to jeopardize collection of taxes, the amount of the tax, the amount

1 of accrued interest at the rate provided by law from the date of  
2 delinquency, and the name of the owner or reputed owner, and he shall  
3 without demand or notice distrain sufficient goods and chattels  
4 belonging to the person charged with such taxes to pay the same with  
5 interest at the rate provided by law from the date of delinquency,  
6 together with all accruing costs, and shall advertise and sell said  
7 property as provided in RCW 84.56.070.

8 If said personal property is being removed or is about to be  
9 removed from the limits of the state, is being dissipated or about to  
10 be dissipated, or is being or about to be sold, disposed of, or removed  
11 from the county so as to jeopardize collection of taxes, at any time  
12 subsequent to the first day of January in any year, and prior to the  
13 levy of taxes thereon, the taxes upon such property so distrained shall  
14 be computed upon the rate of levy for state, county and local purposes  
15 for the preceding year; and all taxes collected in advance of levy  
16 under this section and RCW 84.56.120, together with the name of the  
17 owner and a brief description of the property assessed shall be entered  
18 forthwith by the county treasurer upon the personal property tax rolls  
19 of such preceding year, and all collections thereon shall be considered  
20 and treated in all respects, and without recourse by either the owner  
21 or any taxing unit, as collections for such preceding year. Property  
22 on which taxes are thus collected shall thereupon become discharged  
23 from the lien of any taxes that may thereafter be levied in the year in  
24 which payment or collection is made.

25 Whenever property has been removed from the county wherein it has  
26 been assessed, on which the taxes have not been paid, then the county  
27 treasurer, or his deputy, shall have the same power to distrain and  
28 sell said property for the satisfaction of said taxes as he would have  
29 if said property were situated in the county in which the property was  
30 taxed, and in addition thereto said treasurer, or his deputy, in the  
31 distraint and sale of property for the payment of taxes, shall have the  
32 same powers as are now by law given to the sheriff in making levy and  
33 sale of property on execution.

34 **Sec. 7.** RCW 84.64.200 and 1981 c 322 s 6 are each amended to read  
35 as follows:

36 All lots, tracts and parcels of land upon which taxes levied prior  
37 to January 9, 1926 remain due and unpaid at the date when such taxes

1 would have become delinquent as provided in the act under which they  
2 were levied shall be deemed to be delinquent under the provisions of  
3 this title, and the same proceedings may be had to enforce the payment  
4 of such unpaid taxes, with interest and costs, and payment enforced and  
5 liens foreclosed under and by virtue of the provisions of this chapter.  
6 For the purposes of foreclosure under this chapter, the date of  
7 delinquency shall be construed to mean the date when the taxes first  
8 became delinquent. At all sales of property for which certificates of  
9 delinquency are held by the county, if no other bids are received, the  
10 county shall be considered a bidder for the full area of each tract or  
11 lot to the amount of all taxes, interest and costs due thereon, and  
12 where no bidder appears, acquire title (~~thereto~~) in trust for the  
13 taxing districts as absolutely as if purchased by an individual under  
14 the provisions of this chapter; all bidders except the county at sales  
15 of property for which certificates of delinquency are held by the  
16 county shall pay the full amount of taxes, interest and costs for which  
17 judgment is rendered, together with all taxes, interest and costs which  
18 are delinquent at the time of sale, regardless of whether the taxes,  
19 interest, or costs are included in the judgment."

EFFECT: Amends Section 3 of the bill to allow the collection of specified types of "special assessments" on tax title lands acquired by county at a tax foreclosure sale. The types of special assessments that may be collected include: (1) Local improvement district assessments; (2) utility local improvement district assessments; and (3) assessments levied by specified categories of special purpose districts.

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