

HB 1166 - S COMM AMD

By Committee on Government Operations & Elections

ADOPTED 04/10/2007

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."

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20 On page 1, line 2 of the title, after "provisions;" strike the
21 remainder of the title and insert "and amending RCW 35.61.210,
22 36.35.020, 36.35.100, 36.89.090, 84.56.070, 84.56.090, and 84.64.200."

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