
HOUSE BILL 2491

State of Washington

63rd Legislature

2014 Regular Session

By Representatives Holy, Riccelli, Sawyer, Johnson, Santos, Shea, Vick, Moscoso, Condotta, and Takko

Read first time 01/20/14. Referred to Committee on Judiciary.

1 AN ACT Relating to authorizing online tax lien foreclosure sales;
2 and amending RCW 84.64.080.

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

4 **Sec. 1.** RCW 84.64.080 and 2004 c 79 s 7 are each amended to read
5 as follows:

6 (1) The court (~~shall~~) must examine each application for judgment
7 foreclosing tax lien, and if defense (specifying in writing the
8 particular cause of objection) be offered by any person interested in
9 any of the lands or lots to the entry of judgment against the same, the
10 court (~~shall~~) must hear and determine the matter in a summary manner,
11 without other pleadings, and (~~shall~~) must pronounce judgment as the
12 right of the case may be; or the court may, in its discretion, continue
13 such individual cases, wherein defense is offered, to such time as may
14 be necessary, in order to secure substantial justice to the contestants
15 therein; but in all other cases the court (~~shall~~) must proceed to
16 determine the matter in a summary manner as (~~above~~) specified in this
17 subsection.

18 (2) In all judicial proceedings of any kind for the collection of
19 taxes, (~~and~~) interest, and costs thereon, all amendments which by law

1 can be made in any personal action pending in such court (~~shall~~) must
2 be allowed, and no assessments of property or charge for any of the
3 taxes (~~shall~~) must be considered illegal on account of any
4 irregularity in the tax list or assessment rolls or on account of the
5 assessment rolls or tax list not having been made, completed or
6 returned within the time required by law, or on account of the property
7 having been charged or listed in the assessment or tax lists without
8 name, or in any other name than that of the owner, and no error or
9 informality in the proceedings of any of the officers connected with
10 the assessment, levying or collection of the taxes, (~~shall~~) must
11 vitiate or in any manner affect the tax or the assessment thereof, and
12 any irregularities or informality in the assessment rolls or tax lists
13 or in any of the proceedings connected with the assessment or levy of
14 such taxes or any omission or defective act of any officer or officers
15 connected with the assessment or levying of such taxes, may be, in the
16 discretion of the court, corrected, supplied, and made to conform to
17 the law by the court.

18 (3) The court (~~shall~~) must give judgment for such taxes,
19 interest, and costs as (~~shall~~) appear to be due upon the several lots
20 or tracts described in the notice of application for judgment or
21 complaint, and such judgment (~~shall~~) must be a several judgment
22 against each tract or lot or part of a tract or lot for each kind of
23 tax included therein, including all interest and costs, and the court
24 (~~shall~~) must order and direct the clerk to make and enter an order
25 for the sale of such real property against which judgment is made, or
26 vacate and set aside the certificate of delinquency or make such other
27 order or judgment as in the law or equity may be just. The order
28 (~~shall~~) must be signed by the judge of the superior court, (~~shall~~)
29 must be delivered to the county treasurer, and (~~shall~~) must be full
30 and sufficient authority for him or her to proceed to sell the property
31 for the sum as set forth in the order and to take such further steps in
32 the matter as are provided by law.

33 (4) The county treasurer (~~shall~~) must immediately after receiving
34 the order and judgment of the court proceed to sell the property as
35 provided in this chapter to the highest and best bidder for cash. The
36 acceptable minimum bid (~~shall~~) must be the total amount of taxes,
37 interest, and costs.

38 (a) All sales (~~shall~~) must be made:

1 (i) At a location in the county on a date and time (except
2 Saturdays, Sundays, or legal holidays) as the county treasurer may
3 direct(~~(7)~~) and (~~shall~~) must continue from day to day (Saturdays,
4 Sundays, and legal holidays excepted) during the same hours until all
5 lots or tracts are sold, after first giving notice of the time, and
6 place where such sale is to take place for ten days successively by
7 posting notice thereof in three public places in the county, one of
8 which (~~shall~~) must be in the office of the treasurer; or

9 (ii) At an internet web site as the county treasurer may direct.
10 The sale may last for a period of a day or more as determined to be
11 appropriate by the county treasurer. The designated start and end
12 times of the sale must be: (A) On a day or days other than a Saturday,
13 Sunday, or holiday; and (B) between the hours of 8:00 a.m. and 5:00
14 p.m. Notice of the online sale must be published in a newspaper of
15 general circulation in the county at least once fourteen days prior to
16 the sale, prominently posted on the county's web site for at least ten
17 days prior to the sale, and electronically mailed to subscribers of any
18 legal notice listserv hosted by the county at least once ten days prior
19 to the sale.

20 (b) The notice (~~shall~~) must be substantially in the following
21 form:

22 TAX JUDGMENT SALE

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

34 In witness whereof, I have hereunto affixed my hand and seal this
35 day of,

36
37 Treasurer of
38 county.

