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HOUSE BILL 1799

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State of Washington                      64th Legislature                      2015 Regular Session

By Representatives Nealey, Haler, Pike, and Takko

Read first time 01/29/15. Referred to Committee on Local Government.

1            AN ACT Relating to county electronic public auctions; amending  
2 RCW 36.34.060, 36.34.080, 36.34.090, 36.35.120, 84.56.070, 84.56.090,  
3 84.64.005, 84.64.080, and 84.64.200; reenacting and amending RCW  
4 36.16.140; adding a new section to chapter 36.16 RCW; adding a new  
5 section to chapter 84.64 RCW; and creating a new section.

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

7            NEW SECTION.    **Sec. 1.** The legislature intends to grant counties  
8 in Washington clear authority to conduct public auctions via the  
9 internet, potentially reducing sale costs and enabling more bidders  
10 to participate.

11            **Sec. 2.** RCW 36.16.140 and 1991 c 363 s 50 and 1991 c 245 s 3 are  
12 each reenacted and amended to read as follows:

13            Public auction sales of property conducted by or for the county  
14 (~~shall~~) must be held at such places as the county legislative  
15 authority may direct. A county may conduct a public auction sale by  
16 electronic media pursuant to section 3 of this act.

17            NEW SECTION.    **Sec. 3.** A new section is added to chapter 36.16  
18 RCW to read as follows:

1 (1) A county treasurer may conduct a public auction sale by  
2 electronic media.

3 (2) In a public auction sale by electronic media, the county  
4 treasurer may:

5 (a) Require persons to provide a deposit to participate;

6 (b) Accept bids for as long as the treasurer deems necessary; and

7 (c) Require electronic funds transfers to pay any deposits and a  
8 winning bid.

9 (3) At least fourteen days prior to the beginning of a public  
10 auction sale by electronic media, the county treasurer must:

11 (a) Publish notice of the sale once a week during two successive  
12 weeks in a newspaper of general circulation in the county; and

13 (b) Post notice of the sale in a conspicuous place in the county  
14 courthouse and on the county's internet web site.

15 (4) A deposit paid by a winning bidder in a public auction sale  
16 by electronic media must be applied to the balance due. If a winning  
17 bidder does not comply with the terms of the sale, the winning  
18 bidder's deposit will be forfeited and credited to the county  
19 treasurer's operations and maintenance fund. Deposits paid by  
20 nonwinning bidders must be refunded within ten business days of the  
21 close of the sale.

22 (5) All property sold at a public auction sale by electronic  
23 media is offered and sold as is.

24 (6) In a public auction sale by electronic media, a county  
25 treasurer is not liable for:

26 (a) Known or unknown conditions of the property, including but  
27 not limited to errors in the assessor's records; or

28 (b) Failure of an electronic device not owned, operated, or  
29 managed by the county that prevents a person from participating in  
30 the sale.

31 (7) For purposes of this section:

32 (a) "Electronic funds transfer" has the same meaning as provided  
33 in RCW 82.32.085.

34 (b) "Internet" has the same meaning as provided in RCW  
35 19.270.010.

36 (c) "Public auction sale by electronic media" means a transaction  
37 conducted via the internet that includes invitations for bids to  
38 purchase property submitted by an auctioneer and bids to purchase  
39 property submitted by sale participants, culminating in an  
40 auctioneer's acceptance of the highest or most favorable bid.

1 Invitations and bids are submitted through an electronic device,  
2 including but not limited to a computer.

3 **Sec. 4.** RCW 36.34.060 and 1963 c 4 s 36.34.060 are each amended  
4 to read as follows:

5 Sales of personal property must be for cash except when:

6 (1) ~~((When))~~ A public auction sale by electronic media is  
7 conducted pursuant to section 3 of this act;

8 (2) Property is transferred to a governmental agency; or

9 ~~((2) When))~~ (3) The county property is to be traded in on the  
10 purchase of a like article, in which case the proposed cash allowance  
11 for the trade-in must be part of the proposition to be submitted by  
12 the seller in the transaction.

13 **Sec. 5.** RCW 36.34.080 and 1993 c 8 s 1 are each amended to read  
14 as follows:

15 (1) All sales of county property ordered after a public hearing  
16 upon the proposal to dispose ~~((thereof))~~ of the property must be  
17 supervised by the county treasurer and may be sold:

18 (a) At a county or other government agency's public auction,  
19 including a public auction sale by electronic media conducted  
20 pursuant to section 3 of this act;

21 (b) At a privately operated consignment auction that is open to  
22 the public~~((τ))~~; or

23 (c) By sealed bid to the highest and best bidder ~~((meeting or~~  
24 exceeding)).

25 (2) All sales of county property must meet or exceed the minimum  
26 sale price as directed by the county legislative authority.

27 **Sec. 6.** RCW 36.34.090 and 1997 c 393 s 5 are each amended to  
28 read as follows:

29 (1) Whenever county property is to be sold at public auction,  
30 consignment auction, or sealed bid, the county treasurer or the  
31 county treasurer's designee ~~((shall))~~ must:

32 (a) Publish notice ~~((thereof))~~ of the sale once during each of  
33 two successive calendar weeks in a newspaper of general circulation  
34 in the county~~((Notice thereof must also be posted in a conspicuous~~  
35 place in the courthouse.));

36 (b) Post notice of the sale in a conspicuous place in the county  
37 courthouse; and

1 (c) If a public auction sale by electronic media will be  
2 conducted pursuant to section 3 of this act, post notice of the sale  
3 on the county's internet web site.

4 (2) The posting and date of first publication must be at least  
5 ten days before the day fixed for the sale.

6 **Sec. 7.** RCW 36.35.120 and 2001 c 299 s 10 are each amended to  
7 read as follows:

8 (1) Real property acquired by any county of this state by  
9 foreclosure of delinquent taxes may be sold by order of the county  
10 legislative authority (~~(of the county)~~) when in the judgment of the  
11 county legislative authority it is deemed in the county's best  
12 interests (~~(of the county)~~) to sell the real property.

13 (2) When the county legislative authority desires to sell any  
14 such property it may, if deemed advantageous to the county, combine  
15 any or all of the several lots and tracts of (~~(such)~~) the property in  
16 one or more units, and (~~(may)~~) reserve from sale coal, oil, gas,  
17 gravel, minerals, ores, fossils, timber, or other resources on or in  
18 the lands, and the right to mine for and remove the same(~~(, and it~~  
19 shall)). It must then enter an order on its records fixing the unit  
20 or units in which the property (~~(shall)~~) will be sold (~~(and)~~), the  
21 minimum price for each of (~~(such)~~) the units, and whether the sale  
22 will be for cash or whether a contract will be offered, and reserving  
23 from sale (~~(such of)~~) the resources as it may determine and from  
24 which units (~~(such)~~) the reservations (~~(shall)~~) will apply, and  
25 directing the county treasurer to sell (~~(such)~~) the property in the  
26 unit or units and at not less than the price or prices and subject to  
27 (~~(such)~~) the reservations so fixed by the county legislative  
28 authority. The order (~~(shall be)~~) is subject to the approval of the  
29 county treasurer if several lots or tracts of land are combined in  
30 one unit.

31 (3) Except in cases where the sale is to be by direct negotiation  
32 as provided in RCW 36.35.150, (~~(it shall be the duty of)~~) the county  
33 treasurer must, upon receipt of (~~(such)~~) the order (~~(to)~~), publish  
34 once a week for three consecutive weeks a notice of the sale of  
35 (~~(such)~~) the property in a newspaper of general circulation in the  
36 county where the land is situated. The notice (~~(shall)~~) must describe  
37 the property to be sold, the unit or units, the reservations, and the  
38 minimum price fixed in the order, together with the time and place  
39 and terms of sale, in the same manner as foreclosure sales as

1 provided by RCW 84.64.080. If a public auction sale by electronic  
2 media is conducted pursuant to section 3 of this act, notice must  
3 conform to requirements for a public auction sale by electronic  
4 media.

5 (4) The person making the bid (~~shall~~) must state whether he or  
6 she will pay cash for the amount of his or her bid or accept a real  
7 estate contract of purchase in accordance with the provisions  
8 hereinafter contained. If a public auction sale by electronic media  
9 is conducted pursuant to section 3 of this act, the county may  
10 require payment by electronic funds transfer.

11 (5) The person making the highest bid (~~shall~~) will become the  
12 purchaser of the property. If the highest bidder is a contract bidder  
13 the purchaser (~~shall be required to~~) must pay thirty percent of the  
14 total purchase price at the time of the sale and (~~shall~~) enter into  
15 a contract with the county as vendor and the purchaser as vendee  
16 (~~which shall~~). The contract must obligate and require the purchaser  
17 to pay the balance of the purchase price in ten equal annual  
18 installments commencing November 1st and each year following the date  
19 of the sale, and (~~shall~~) require the purchaser to pay twelve  
20 percent interest on all deferred payments, interest to be paid at the  
21 time the annual installment is due(~~;-and~~). The contract may contain  
22 a provision authorizing the purchaser to make payment in full at any  
23 time of any balance due on the total purchase price plus accrued  
24 interest on (~~such~~) the balance. The contract (~~shall~~) must contain  
25 a provision requiring the purchaser to pay before delinquency all  
26 subsequent taxes and assessments that may be levied or assessed  
27 against the property subsequent to the date of the contract(~~;-and~~  
28 ~~shall~~). The contract must contain a provision that time is of the  
29 essence of the contract, and that in the event of a failure of the  
30 vendee to make payments at the time and in the manner required and to  
31 keep and perform the covenants and conditions therein required of him  
32 or her (~~that~~), the contract may be forfeited and terminated at the  
33 election of the vendor, and that in event of the election all sums  
34 theretofore paid by the vendee (~~shall~~) will be forfeited as  
35 liquidated damages for failure to comply with the provisions of the  
36 contract(~~;-and shall~~). The contract must also require the vendor to  
37 execute and deliver to the vendee a deed of conveyance covering the  
38 property upon the payment in full of the purchase price, plus accrued  
39 interest.

1       (6) The county legislative authority may, by order entered in its  
2 records, direct that the coal, oil, gas, gravel, minerals, ores,  
3 timber, or other resources be sold apart from the land, such sale to  
4 be conducted in the manner hereinabove prescribed for the sale of the  
5 land. Any such reserved minerals or resources not exceeding two  
6 hundred dollars in value may be sold, when the county legislative  
7 authority deems it advisable, either with or without such publication  
8 of the notice of sale, and in such manner as the county legislative  
9 authority may determine will be most beneficial to the county.

10       **Sec. 8.** RCW 84.56.070 and 2013 c 239 s 4 are each amended to  
11 read as follows:

12       (1) The county treasurer must proceed to collect all personal  
13 property taxes after first completing the tax roll for the current  
14 year's collection.

15       (2) The treasurer must give notice by mail to all persons charged  
16 with personal property taxes, and if ~~((such))~~ the taxes are not paid  
17 before they become delinquent, the treasurer must commence delinquent  
18 collection efforts. A delinquent collection charge for costs incurred  
19 by the treasurer may be added to the account.

20       (3) In the event that the treasurer is unable to collect the  
21 taxes when due under this section, the treasurer must prepare papers  
22 in distraint~~((, which))~~. The papers must contain a description of the  
23 personal property, the amount of taxes, the amount of the accrued  
24 interest at the rate provided by law from the date of delinquency,  
25 and the name of the owner or reputed owner.

26       (a) The treasurer must without demand or notice distraint  
27 sufficient goods and chattels belonging to the person charged with  
28 ~~((such))~~ the taxes to pay the same, with interest at the rate  
29 provided by law from the date of delinquency, together with all  
30 accruing costs~~((, and))~~. The treasurer must proceed to advertise the  
31 ~~((same))~~ distrain by posting written notices in three public places  
32 in the county in which ~~((such))~~ the property has been distrained,  
33 ~~((one of which places must be at))~~ including the county courthouse~~((, -~~  
34 ~~such))~~. The notice ~~((to))~~ must state the time when and place where  
35 ~~((such))~~ the property will be sold.

36       (b) The county treasurer, or the treasurer's deputy, must tax the  
37 same fees for making the distraint and sale of goods and chattels for  
38 the payment of taxes as are allowed by law to sheriffs for making  
39 levy and sale of property on execution~~((+))~~. Traveling fees ~~((to))~~

1 must be computed from the county seat of the county to the place of  
2 making distraint.

3 (c) If the taxes for which (~~such~~) the property is distrained,  
4 and the interest and costs accruing thereon, are not paid before the  
5 date appointed for (~~such~~) the sale, which may not be less than ten  
6 days after the taking of (~~such~~) the property, (~~such~~) the  
7 treasurer or treasurer's designee must proceed to sell (~~such~~) the  
8 property at public auction, or so much thereof as is sufficient to  
9 pay (~~such~~) the taxes, with interest and costs(~~, and~~). If there  
10 (~~be~~) is any excess of money arising from the sale of any personal  
11 property, the treasurer must pay (~~such~~) the excess less any cost of  
12 the auction to the owner of the property so sold or to his or her  
13 legal representative.

14 (d) If necessary to distrain any standing timber owned separately  
15 from the ownership of the land upon which the same may stand, or any  
16 fish trap, pound net, reef net, set net, or drag seine fishing  
17 location, or any other personal property as the treasurer determines  
18 to be incapable or reasonably impracticable of manual delivery, it is  
19 deemed to have been distrained and taken into possession when the  
20 treasurer has, at least thirty days before the date fixed for the  
21 sale thereof, filed with the auditor of the county wherein (~~such~~)  
22 the property is located a notice in writing reciting that the  
23 treasurer has distrained (~~such~~) the property(~~, describing it,~~  
24 ~~giving~~). The notice must describe the property, give the name of the  
25 owner or reputed owner, the amount of the tax due, with interest, and  
26 the time and place of sale. A copy of the notice must also be sent to  
27 the owner or reputed owner at his or her last known address, by  
28 registered letter at least thirty days prior to the date of sale.

29 (e) If the county treasurer has reasonable grounds to believe  
30 that any personal property, including mobile homes, manufactured  
31 homes, or park model trailers, upon which taxes have been levied, but  
32 not paid, is about to be removed from the county where the (~~same~~)  
33 property has been assessed, or is about to be destroyed, sold, or  
34 disposed of, the county treasurer may demand (~~such~~) the taxes,  
35 without the notice provided for in this section, and if necessary  
36 (~~may~~) distrain sufficient goods and chattels to pay the same.

37 (4) As an alternative to the sale procedure specified in this  
38 section, the county treasurer may conduct a public auction sale by  
39 electronic media pursuant to section 3 of this act.

1       **Sec. 9.** RCW 84.56.090 and 2013 c 23 s 369 are each amended to  
2 read as follows:

3       (1) Whenever in the judgment of the assessor or the county  
4 treasurer personal property is being removed or is about to be  
5 removed (~~((without the limits of))~~) from the state, or is being  
6 dissipated or about to be dissipated, or is being or about to be  
7 sold, disposed of, or removed from the county so as to jeopardize  
8 collection of taxes, the treasurer (~~((shall))~~) must immediately prepare  
9 papers in distraint(~~((, which shall))~~). The papers must contain a  
10 description of the personal property, including mobile homes,  
11 manufactured homes, or park model trailers, being or about to be  
12 removed, dissipated, sold, disposed of, or removed from the county so  
13 as to jeopardize collection of taxes, the amount of the tax, the  
14 amount of accrued interest at the rate provided by law from the date  
15 of delinquency, and the name of the owner or reputed owner(~~((, and he~~  
16 ~~or she shall))~~). The treasurer must, without demand or notice,  
17 distraint sufficient goods and chattels belonging to the person  
18 charged with (~~((such))~~) the taxes to pay the (~~((same))~~) taxes with  
19 interest at the rate provided by law from the date of delinquency,  
20 together with all accruing costs(~~((, and shall))~~). The treasurer must  
21 advertise and sell ((said)) the property as provided in RCW 84.56.070  
22 or subsection (4) of this section.

23       (2) If (~~((said))~~) the personal property is being removed or is  
24 about to be removed from the (~~((limits of the))~~) state, is being  
25 dissipated or about to be dissipated, or is being or about to be  
26 sold, disposed of, or removed from the county so as to jeopardize  
27 collection of taxes, at any time subsequent to the first day of  
28 January in any year, and prior to the levy of taxes thereon, the  
29 taxes upon (~~((such))~~) the property so distrained (~~((shall))~~) must be  
30 computed upon the rate of levy for state, county, and local purposes  
31 for the preceding year(~~((, and))~~). All taxes collected in advance of  
32 levy under this section and RCW 84.56.120, together with the name of  
33 the owner and a brief description of the property assessed ((shall)),  
34 must be entered forthwith by the county treasurer upon the personal  
35 property tax rolls of such preceding year, and all collections  
36 thereon (~~((shall))~~) must be considered and treated in all respects, and  
37 without recourse by either the owner or any taxing unit, as  
38 collections for such preceding year. Property on which taxes are thus  
39 collected (~~((shall thereupon become))~~) are discharged from the lien of



1 any taxes that may thereafter be levied in the year in which payment  
2 or collection is made.

3 (3) Whenever property has been removed from the county wherein it  
4 has been assessed, on which the taxes have not been paid, then the  
5 county treasurer, or ((his or her)) the treasurer's deputy, ((shall  
6 have)) has the same power to distrain and sell ((said)) the property  
7 for the satisfaction of ((said)) the taxes as he or she would have if  
8 ((said)) the property were situated in the county in which the  
9 property was taxed(, and)). In addition ((thereto said)), the  
10 treasurer, or ((his or her)) the treasurer's deputy, in the distraint  
11 and sale of property for the payment of taxes, ((shall have)) has the  
12 same powers ((as are now by law given to)) as the sheriff in making  
13 levy and sale of property on execution.

14 (4) As an alternative to the sale procedure specified in RCW  
15 84.56.070, the county treasurer may conduct a public auction sale by  
16 electronic media pursuant to section 3 of this act.

17 **Sec. 10.** RCW 84.64.005 and 2013 c 221 s 11 are each amended to  
18 read as follows:

19 ~~((Unless the context clearly requires otherwise, for purposes of~~  
20 ~~this chapter:)) The definitions in this section apply throughout this~~  
21 ~~chapter unless the context clearly requires otherwise.~~

22 (1) "Date of delinquency" means the date when taxes first became  
23 delinquent.

24 (2) "Electronic funds transfer" has the same meaning as provided  
25 in RCW 82.32.085.

26 (3) "Interest" means interest and penalties((; and)).

27 ~~((+2))~~ (4) "Taxes;" "taxes, interest, and costs;" and "taxes,  
28 interest, or costs" include any assessments and amounts deferred  
29 under chapters 84.37 and 84.38 RCW, where ((such)) the assessments  
30 and deferred amounts are included in a certificate of delinquency by  
31 the county treasurer.

32 NEW SECTION. **Sec. 11.** A new section is added to chapter 84.64  
33 RCW to read as follows:

34 (1) In lieu of the sale procedure specified in RCW 84.56.070 or  
35 84.64.080, the county treasurer may conduct a public auction sale by  
36 electronic media as provided in section 3 of this act.

37 (2) Notice of a public auction sale by electronic media must be  
38 substantially in the following form:

TAX JUDGMENT SALE BY ELECTRONIC MEDIA

Public notice is hereby given that pursuant to a tax judgment of the superior court of the county of . . . . . in the state of Washington, and an order of sale duly issued by the court, entered the . . . . day of . . . . ., . . . ., in proceedings for foreclosure of tax liens, I shall on the . . . . day of . . . . ., . . . ., commencing at . . . . o'clock . . . ., at . . [specify web site address] . . . ., sell the property to the highest and best bidder to satisfy the full amount of taxes, interest, and costs adjudged to be due. Prospective bidders must deposit . . . . to participate in bidding. A deposit paid by a winning bidder will be applied to the balance due. However, a winning bidder who does not comply with the terms of sale will forfeit the deposit. Deposits paid by nonwinning bidders will be refunded within ten business days of the close of the sale. Payment of deposits and a winning bid must be made by electronic funds transfer.

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

Treasurer of . . . . . county.

**Sec. 12.** RCW 84.64.080 and 2004 c 79 s 7 are each amended to read as follows:

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

(2) In all judicial proceedings ~~((of any kind))~~ for the collection of taxes, and interest and costs thereon, all amendments which by law can be made in any personal action ~~((pending in such))~~

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

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

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

39 (5) All sales (~~shall~~) must be made at a location in the county  
40 on a date and time (except Saturdays, Sundays, or legal holidays) as

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

9 (6) Unless a sale is conducted pursuant to section 11 of this  
10 act, notice of a sale must be substantially in the following form:

11 TAX JUDGMENT SALE

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

22 In witness whereof, I have hereunto affixed my hand and seal  
23 this . . . . . day of . . . . ., . . . . .  
24 . . . . .  
25 Treasurer of . . . . .  
26 county.

27 (7) As an alternative to the sale procedure specified in  
28 subsections (5) and (6) of this section, the county treasurer may  
29 conduct a public auction sale by electronic media pursuant to section  
30 11 of this act.

31 (8) No county officer or employee (~~shall~~) may directly or  
32 indirectly be a purchaser of (~~such~~) the property at (~~such~~) the  
33 sale.

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

37 (10) If the highest amount bid for any (~~such~~) separate unit  
38 tract or lot (~~is in excess of~~) exceeds the minimum bid due upon the  
39 whole property included in the certificate of delinquency, the excess

1 (~~shall~~) must be refunded, following payment of all recorded water-  
2 sewer district liens, on application therefor, to the record owner of  
3 the property. The record owner of the property is the person who held  
4 title on the date of issuance of the certificate of delinquency.  
5 Assignments of interests, deeds, or other documents executed or  
6 recorded after filing the certificate of delinquency (~~shall~~) do not  
7 affect the payment of excess funds to the record owner. In the event  
8 that no claim for the excess is received by the county treasurer  
9 within three years after the date of the sale (~~he or she shall~~),  
10 the treasurer must at expiration of the three year period deposit  
11 (~~such~~) the excess in the current expense fund of the county, which  
12 (~~shall~~) extinguishes all claims by any owner to the excess funds.

13 (11) The county treasurer (~~shall~~) must execute to the purchaser  
14 of any piece or parcel of land a tax deed. The tax deed so made by  
15 the county treasurer, under the official seal of (~~his or her~~) the  
16 treasurer's office, (~~shall~~) must be recorded in the same manner as  
17 other conveyances of real property, and (~~shall~~) vests in the  
18 grantee, his or her heirs and assigns the title to the property  
19 therein described, without further acknowledgment or evidence of  
20 (~~such~~) the conveyance(~~, and shall~~).

21 (12) Tax deeds must be substantially in the following form:

22  
23 State of Washington }  
24 County of ..... } ss.  
25  
26

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

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

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

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

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

11 . . . . .  
12 County Treasurer.

13 **Sec. 13.** RCW 84.64.200 and 2007 c 295 s 7 are each amended to  
14 read as follows:

15 ~~((All lots, tracts and parcels of land upon which taxes levied  
16 prior to January 9, 1926 remain due and unpaid at the date when such  
17 taxes would have become delinquent as provided in the act under which  
18 they were levied shall be deemed to be delinquent under the  
19 provisions of this title, and the same proceedings may be had to  
20 enforce the payment of such unpaid taxes, with interest and costs,  
21 and payment enforced and liens foreclosed under and by virtue of the  
22 provisions of this chapter. For the purposes of foreclosure under  
23 this chapter, the date of delinquency shall be construed to mean the  
24 date when the taxes first became delinquent.))~~

25 (1) At all sales of property for which certificates of  
26 delinquency are held by the county, if no other bids are received,  
27 the county ~~((shall))~~ must be considered a bidder for the full area of  
28 each tract or lot to the amount of all taxes, interest, and costs due  
29 thereon, and where no bidder appears, acquire title in trust for the  
30 taxing districts as absolutely as if purchased by an individual under  
31 the provisions of this chapter~~((+))~~.

32 (2) All bidders except the county at sales of property for which  
33 certificates of delinquency are held by the county ~~((shall))~~ must pay  
34 the full amount of taxes, interest, and costs for which judgment is  
35 rendered, together with all taxes, interest, and costs which are  
36 delinquent at the time of sale, regardless of whether the taxes,  
37 interest, or costs are included in the judgment.

--- END ---