

Chapter 84.56 RCW
COLLECTION OF TAXES

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RCW 84.56.010 Establishment of tax rolls by treasurer—Public record—Tax roll account—Authority to receive, collect taxes. On or before the first Monday in January next succeeding the date of levy of taxes the county treasurer shall establish tax rolls of his or her county as certified by the county assessor for such assessment year, and said rolls shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax roll account" for and said rolls shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: PROVIDED, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the county treasurer has completed the tax roll for the current year's collection and provided the notification required by RCW 84.56.020. [2007 c 105 s 1; 1994 c 301 s 50; (1975-'76 2nd ex.s. c 10 s 1 expired December 31, 1976); 1965 ex.s. c 7 s 2; 1961 c 15 s 84.56.010. Prior: 1935 c 30 s 1; 1925 ex.s. c 130 s 82; RRS s 11243; prior: 1890 p 561 s 83.]

RCW 84.56.020 Taxes collected by treasurer—Dates of delinquency—Tax statement notice concerning payment by check—Interest—Penalties—Extensions during state of emergency. Treasurers' tax collection duties.

(1) The county treasurer must be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his or her county. No treasurer may accept tax payments or issue receipts for the same until the treasurer has completed the tax roll for the current year's collection and provided notification of the completion of the roll. Notification may be accomplished electronically, by posting a notice in the office, or through other written communication as determined by the treasurer. All real and personal property taxes and assessments made payable by the provisions of this title are due and payable to the county

treasurer on or before the 30th day of April and, except as provided in this section, are delinquent after that date.

Tax statements.

(2) (a) Tax statements for the current year's collection must be distributed to each taxpayer on or before March 15th provided that:

(i) All city and other taxing district budgets have been submitted to county legislative authorities by November 30th per RCW 84.52.020;

(ii) The county legislative authority in turn has certified taxes levied to the county assessor in accordance with RCW 84.52.070; and

(iii) The county assessor has delivered the tax roll to the county treasurer by January 15th per RCW 84.52.080.

(b) Each tax statement must include a notice that checks for payment of taxes may be made payable to "Treasurer of County" or other appropriate office, but tax statements may not include any suggestion that checks may be made payable to the name of the individual holding the office of treasurer nor any other individual.

(c) Each tax statement distributed to an address must include a notice with information describing the:

(i) Property tax exemption program pursuant to RCW 84.36.379 through 84.36.389; and

(ii) Property tax deferral program pursuant to chapter 84.38 RCW.

Tax payment due dates.

On-time tax payments: First-half taxes paid by April 30th and second-half taxes paid by October 31st.

(3) (a) When the total amount of tax or special assessments on personal property or on any lot, block or tract of real property payable by one person is \$50 or more, and if one-half of such tax is paid on or before the 30th day of April, the remainder of such tax is due and payable on or before the following 31st day of October and is delinquent after that date.

(b) Payments generated by an automated check processing service or payments sent via United States mail with no discernable postmark date and received within three business days of the 30th day of April or the 31st day of October, as required under (a) of this subsection, are not delinquent.

Delinquent tax payments for current year: First-half taxes paid after April 30th.

(4) (a) When the total amount of tax or special assessments on any lot, block or tract of real property, personal property, or on any mobile home payable by one person is \$50 or more, and if one-half of such tax is paid after the 30th day of April but before the 31st day of October, together with the applicable interest and penalty on the full amount of tax payable for that year, the remainder of such tax is due and payable on or before the following 31st day of October and is delinquent after that date.

(b) Payments generated by an automated check processing service or payments sent via United States mail with no discernable postmark date and received within three business days of the 30th day of April or the 31st day of October, as required under (a) of this subsection, are not delinquent.

Delinquent tax payments: Interest, penalties, and treasurer duties.

(5) (a) Except as provided in (c) of this subsection, delinquent taxes under this section are subject to interest as provided in this subsection computed on a monthly basis on the amount of tax delinquent

from the date of delinquency until paid. Interest must be calculated at the rate as described below.

(i) Until December 31, 2022, the interest rate is 12 percent per annum for all nonresidential real property, residential real property, and personal property.

(ii) Beginning January 1, 2023, interest rates are as follows:

(A) Nine percent per annum for all residential real property with four or fewer units per taxable parcel, including manufactured/mobile homes as defined in RCW 59.20.030 for taxes levied in 2023 or after; or

(B) Twelve percent per annum for all other property.

(b) (i) Penalties on delinquent taxes under this section may not be assessed beginning January 1, 2022, and through December 31, 2022.

(ii) Beginning January 1, 2023, delinquent taxes under this section are subject to penalties for nonresidential real property, residential real property with greater than four units per taxable parcel, and for personal property as follows:

(A) A penalty of three percent of the amount of tax delinquent is assessed on the tax delinquent on June 1st of the year in which the tax is due.

(B) An additional penalty of eight percent is assessed on the delinquent tax amount on December 1st of the year in which the tax is due.

(iii) Penalties may not be assessed on residential real property with four or fewer units per taxable parcel, including manufactured/mobile homes as defined in RCW 59.20.030.

(c) (i) If a taxpayer is successfully participating in a payment agreement under subsection (15)(b) of this section or a partial payment program pursuant to subsection (15)(c) of this section, the county treasurer may not assess additional penalties on delinquent taxes that are included within the payment agreement. Interest and penalties that have been assessed prior to the payment agreement remain due and payable as provided in the payment agreement.

(ii) The following remain due and payable as provided in any payment agreement:

(A) Interest that has been assessed prior to the payment agreement; and

(B) Penalties assessed prior to January 1, 2022, that have been assessed prior to the payment agreement.

(6) A county treasurer must provide notification to each taxpayer whose taxes have become delinquent under subsections (4) and (5) of this section. The delinquency notice must specify where the taxpayer can obtain information regarding:

(a) Any current tax or special assessments due as of the date of the notice;

(b) Any delinquent tax or special assessments due, including any penalties and interest, as of the date of the notice; and

(c) Where the taxpayer can pay his or her property taxes directly and contact information, including but not limited to the phone number, for the statewide foreclosure hotline recommended by the Washington state housing finance commission.

(7) Within 90 days after the expiration of two years from the date of delinquency (when a taxpayer's taxes have become delinquent), the county treasurer must provide the name and property address of the delinquent taxpayer to a homeownership resource center or any other designated local or state entity recommended by the Washington state housing finance commission.

Collection of foreclosure costs.

(8) (a) When real property taxes become delinquent and prior to the filing of the certificate of delinquency, the treasurer is authorized to assess and collect tax foreclosure avoidance costs.

(b) When tax foreclosure avoidance costs are collected, such costs must be credited to the county treasurer service fund account, except as otherwise directed.

(c) For purposes of chapter 84.64 RCW, any taxes, interest, or penalties deemed delinquent under this section remain delinquent until such time as all taxes, interest, and penalties for the tax year in which the taxes were first due and payable have been paid in full.

Periods of armed conflict.

(9) Subsection (5) of this section notwithstanding, no interest or penalties may be assessed during any period of armed conflict regarding delinquent taxes imposed on the personal residences owned by active duty military personnel who are participating as part of one of the branches of the military involved in the conflict and assigned to a duty station outside the territorial boundaries of the United States.

State of emergency.

(10) During a state of emergency declared under RCW 43.06.010(12), the county treasurer, on his or her own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any taxes payable under this section as the treasurer deems proper.

Retention of funds from interest.

(11) All collections of interest on delinquent taxes must be credited to the county current expense fund.

(12) For purposes of this chapter, "interest" means both interest and penalties.

Retention of funds from property foreclosures and sales.

(13) The direct cost of foreclosure and sale of real property, and the direct fees and costs of distraint and sale of personal property, for delinquent taxes, must, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and must be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint, and sale because of delinquent taxes without regard to budget limitations and not subject to indirect costs of other charges.

Tax due dates and options for tax payment collections.

Electronic billings and payments.

(14) For purposes of this chapter, and in accordance with this section and RCW 36.29.190, the treasurer may collect taxes, assessments, fees, rates, interest, and charges by electronic billing and payment. Electronic billing and payment may be used as an option by the taxpayer, but the treasurer may not require the use of electronic billing and payment. Electronic bill presentment and payment may be on a monthly or other periodic basis as the treasurer deems proper for:

- (a) Delinquent tax year payments; and
- (b) Prepayments of current tax.

Tax payments.

Prepayment for current taxes.

(15) (a) The treasurer may accept prepayments for current year taxes by any means authorized. All prepayments must be paid in full by the due date specified in subsection (16) of this section.

Payment agreements for current year taxes.

(b) (i) The treasurer may provide, by electronic means or otherwise, a payment agreement that provides for payment of current year taxes, inclusive of prepayment collection charges. The payment agreement must be signed by the taxpayer and treasurer or the treasurer's deputy prior to the sending of an electronic or alternative bill, which includes a payment plan for current year taxes.

Payment agreements for delinquent year taxes.

(ii) (A) The treasurer may provide, by electronic means or otherwise, a payment agreement for payment of past due delinquencies. The payment agreement must be signed by the taxpayer and treasurer or the treasurer's deputy prior to the sending of an electronic or alternative bill, which includes a payment plan for past due delinquent taxes and charges.

(B) Tax payments received by a treasurer for delinquent year taxes from a taxpayer participating on a payment agreement must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Partial payments: Acceptance of partial payments for current and delinquent taxes.

(c) (i) In addition to the payment agreement program in (b) of this subsection, the treasurer may accept partial payment of any current and delinquent taxes including interest and penalties by any means authorized including electronic bill presentment and payments.

(ii) All tax payments received by a treasurer for delinquent year taxes from a taxpayer paying a partial payment must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Payment for delinquent taxes.

(d) Payments on past due taxes must include collection of the oldest delinquent year, which includes interest, penalties, and taxes within an eighteen-month period, prior to filing a certificate of delinquency under chapter 84.64 RCW or distraint pursuant to RCW 84.56.070.

Due date for tax payments.

(16) All taxes upon real and personal property made payable by the provisions of this title are due and payable to the treasurer on or before the 30th day of April and are delinquent after that date. The remainder of the tax is due and payable on or before the following 31st of October and is delinquent after that date. All other assessments, fees, rates, and charges are delinquent after the due date.

Electronic funds transfers.

(17) A county treasurer may authorize payment of:

(a) Any current property taxes due under this chapter by electronic funds transfers on a monthly or other periodic basis; and

(b) Any past due property taxes, penalties, and interest under this chapter by electronic funds transfers on a monthly or other periodic basis. Delinquent taxes are subject to interest and penalties, as provided in subsection (5) of this section. All tax payments received by a treasurer from a taxpayer paying delinquent year taxes must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Payment for administering prepayment collections.

(18) The treasurer must pay any collection costs, investment earnings, or both on past due payments or prepayments to the credit of a county treasurer service fund account to be created and used only

for the payment of expenses incurred by the treasurer, without limitation, in administering the system for collecting prepayments.

Waiver of interest and penalties for qualified taxpayers subject to foreclosure.

(19) No earlier than 60 days prior to the date that is three years after the date of delinquency, the treasurer must waive all outstanding interest and penalties on delinquent taxes due from a taxpayer if the property is subject to an action for foreclosure under chapter 84.64 RCW and the following requirements are met:

(a) The taxpayer is income-qualified under RCW 84.36.381(5) (a), as verified by the county assessor;

(b) The taxpayer occupies the property as their principal place of residence; and

(c) The taxpayer has not previously received a waiver on the property as provided under this subsection.

Definitions.

(20) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Electronic billing and payment" means statements, invoices, or bills that are created, delivered, and paid using the internet. The term includes an automatic electronic payment from a person's checking account, debit account, or credit card.

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

(c) "Tax foreclosure avoidance costs" means those direct costs associated with the administration of properties subject to and prior to foreclosure. Tax foreclosure avoidance costs include:

(i) Compensation of employees for the time devoted to administering the avoidance of property foreclosure; and

(ii) The cost of materials, services, or equipment acquired, consumed, or expended in administering tax foreclosure avoidance prior to the filing of a certificate of delinquency. [2023 c 376 s 1; 2022 c 143 s 1. Prior: 2021 c 257 s 1; 2021 c 122 s 15; (2021 c 73 s 1 expired January 1, 2022); 2021 c 42 s 3; 2019 c 332 s 1; 2017 c 142 s 1; 2014 c 13 s 1; 2013 c 239 s 3; 2010 c 200 s 1; 2008 c 181 s 510; 2007 c 105 s 2; 2005 c 502 s 7; 2004 c 161 s 6; 1996 c 153 s 1; prior: 1991 c 245 s 16; 1991 c 52 s 1; 1988 c 222 s 30; 1987 c 211 s 1; 1984 c 131 s 1; 1981 c 322 s 2; 1974 ex.s. c 196 s 1; 1974 ex.s. c 116 s 1; 1971 ex.s. c 288 s 3; 1969 ex.s. c 216 s 3; 1961 c 15 s 84.56.020; prior: 1949 c 21 s 1; 1935 c 30 s 2; 1931 c 113 s 1; 1925 ex.s. c 130 s 83; Rem. Supp. 1949 s 11244; prior: 1917 c 141 s 1; 1899 c 141 s 6; 1897 c 71 s 68; 1895 c 176 s 14; 1893 c 124 s 69; 1890 p 561 s 84; Code 1881 s 2892. Formerly RCW 84.56.020 and 84.56.030.]

Effective date—2022 c 143: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 24, 2022]." [2022 c 143 s 2.]

Effective date—2021 c 257: "This act takes effect January 1, 2022." [2021 c 257 s 2.]

Finding—Intent—2021 c 122: See note following RCW 2.32.050.

Effective date—2021 c 73: "This act is necessary for the immediate preservation of the public peace, health, or safety, or

support of the state government and its existing public institutions, and takes effect immediately [April 16, 2021]." [2021 c 73 s 2.]

Expiration date—2021 c 73: "This act expires January 1, 2022." [2021 c 73 s 3.]

Intent—2021 c 42: See note following RCW 84.52.070.

Effective date—2019 c 332: See note following RCW 84.56.029.

Findings—2013 c 239: "The legislature finds that it is difficult for many property owners to pay property taxes under the current system where past due property tax payments must be paid in full, including penalties and interest. The legislature further finds that providing counties and property owners some flexibility in structuring past due property tax payments may provide some relief for property owners with delinquent tax payments." [2013 c 239 s 2.]

Part headings not law—2008 c 181: See note following RCW 43.06.220.

Application—2005 c 502 s 7: "Section 7 of this act applies to all taxes levied for collection in 2005 and thereafter." [2005 c 502 s 10.]

Effective date—2005 c 502: See note following RCW 1.12.070.

Effective date—2004 c 161: See note following RCW 28B.10.270.

Applicability—1996 c 153: "This act is effective for taxes levied for collection in 1997 and thereafter." [1996 c 153 s 4.]

Effective date—1988 c 222: See note following RCW 84.40.040.

Effective date—1987 c 211: "This act shall take effect January 1, 1988." [1987 c 211 s 2.]

Applicability—1984 c 131 s 1: "Section 1 of this act applies to taxes payable in 1985 and thereafter." [1984 c 131 s 12.]

Severability—1974 ex.s. c 196: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 ex.s. c 196 s 9.]

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

Payment of taxes upon loss of exempt status: RCW 84.40.380.

RCW 84.56.022 Tax statement to show voter-approved levies. Each tax statement shall show the amount of voter-approved: (1) Regular levies except those authorized in RCW 84.55.050; and (2) excess levies. Such amounts may be shown either as a dollar amount or as a

percentage of the total amount of taxes. [1995 c 180 s 1; 1994 c 301 s 48.]

RCW 84.56.025 Waiver of interest and penalties—Circumstances—Provision of death certificate and affidavit for certain waivers. (1) The interest and penalties for delinquencies on property taxes must be waived by the county treasurer if the notice for these taxes due, as provided in RCW 84.56.050, was not sent to a taxpayer due to error by the county. Where waiver of interest and penalties has occurred, the full amount of interest and penalties must be reinstated if the taxpayer fails to pay the delinquent taxes within thirty days of receiving notice that the taxes are due. Each county treasurer must, subject to guidelines prepared by the department of revenue, establish administrative procedures to determine if taxpayers are eligible for this waiver.

(2) In addition to the waiver under subsection (1) of this section, the interest and penalties for delinquencies on property taxes must be waived by the county treasurer under the following circumstances:

(a) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by the death of the taxpayer's spouse if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date; or

(b) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's parent's or stepparent's personal residence because of hardship caused by the death of the taxpayer's parent or stepparent if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date.

(3) In addition to the waivers under subsections (1) and (2) of this section, the county treasurer, at his or her discretion, may waive interest and penalties for delinquencies on property taxes where the taxpayer paid an erroneous amount due to apparent taxpayer error and the taxpayer pays the delinquent taxes within thirty days of receiving notice that the taxes are due.

(4) Before allowing a hardship waiver under subsection (2) of this section, the county treasurer may require a copy of the death certificate along with an affidavit signed by the taxpayer. [2014 c 13 s 2; 2003 c 12 s 1; 1998 c 327 s 1; 1984 c 185 s 1.]

RCW 84.56.029 Payment assistance. (1) If a taxpayer requests assistance for payment of current year or delinquent taxes, the county assessor, if applicable:

(a) May assist the taxpayer in applying for a property tax exemption program under RCW 84.36.379 through 84.36.389;

(b) May assist the taxpayer in applying for the property tax deferral program under chapter 84.38 RCW; and

(c) Must refer the taxpayer to the statewide foreclosure hotline recommended by the Washington state housing finance commission.

(2) A county treasurer may also refer a taxpayer requesting tax payment assistance to the county assessor's office under subsection (1) of this section. [2019 c 332 s 5.]

Effective date—2019 c 332: "This act takes effect January 1, 2020." [2019 c 332 s 8.]

RCW 84.56.035 Special assessments, excise taxes, or rates and charges—Collection by county treasurer authorized. A local government authorized both to impose and to collect any special assessments, excise taxes, or rates or charges may contract with the county treasurer or treasurers within which the local government is located to collect the special assessments, excise taxes, rates, or charges. If such a contract is entered into, notice of the special assessments, excise taxes, or rates or charges due may be included on the notice of property taxes due, may be included on a separate notice that is mailed with the notice of property taxes due, or may be sent separately from the notice of property taxes due. County treasurers may impose an annual fee for collecting special assessments, excise taxes, or rates or charges not to exceed one percent of the dollar value of special assessments, excise taxes, or rates or charges collected. [1987 c 355 s 1.]

RCW 84.56.050 Treasurer's duties on receiving rolls—Notice of taxes due. (1) On receipt of the certification of the tax rolls from the county assessor, the county treasurer must transfer all real and personal property taxes from the rolls to the treasurer's tax roll, and must carry forward to the current tax rolls a memorandum of all delinquent taxes on each and every description of property, entering which taxes are delinquent and the amounts for each year. Except as provided otherwise in this section, the treasurer must provide a printed notice or electronically publish, at the expense of the county, information for each taxpayer, regarding the amount of real and personal property, and the name of each tax and levy made on the same. The county treasurer must be the sole collector of all taxes, current or delinquent.

(2) For the purposes of this section, "taxpayer" means any person charged, or whose property is charged, with property tax.

(3) The person to be notified under this section is the person whose name appears on the tax roll herein mentioned. However, if:

(a) No name so appears the person to be notified is the person shown by the treasurer's tax rolls or duplicate tax receipts of any preceding year as the payer of the tax last paid on the property; or

(b) The real property taxes are paid by a bank, as defined in RCW 62A.1-201, the name of each tax and levy in the property tax information on the county treasurer's website satisfies the notice requirements of this section. [2017 c 142 s 2; 1991 c 245 s 17; 1963 c 94 s 1; 1961 c 15 s 84.56.050. Prior: 1941 c 32 s 1; 1939 c 206 s 41; 1937 c 121 s 2; 1925 ex.s. c 130 s 84; Rem. Supp. 1941 s 11245; prior: 1897 c 71 s 69; 1893 c 124 s 70; 1890 p 561 s 85; Code 1881 ss 2894, 2895.]

RCW 84.56.060 Tax receipts—Current tax only may be paid. The county treasurer upon receiving any tax paid in cash, shall give to the person paying the same a receipt. The treasurer shall record the payment of all taxes in the treasurer's records by parcel. The owner or owners of property against which there are delinquent taxes, shall

have the right to pay the current tax without paying any delinquent taxes there may be against the property. [1991 c 245 s 18; 1971 ex.s. c 35 s 1; 1961 c 15 s 84.56.060. Prior: 1925 ex.s. c 130 s 85; RRS s 11246; prior: 1897 c 71 s 70; 1893 c 124 s 71; 1890 p 561 s 86; Code 1881 s 2899.]

RCW 84.56.070 Personal property—Distraint and sale, notice, property incapable of manual delivery, property about to be removed or disposed of—Mobile or manufactured homes, waiver of interest and penalties. (1) The county treasurer must proceed to collect all personal property taxes after first completing the tax roll for the current year's collection.

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

(3) In the event that the treasurer is unable to collect the taxes when due under this section, the treasurer must prepare papers in distraint, except as provided in (a) of this subsection. The papers must contain a description of the personal property, the amount of taxes including any amounts deferred under chapters 84.37 and 84.38 RCW that are a lien on the personal property to be distrained, the amount of the accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner.

(a) Except as provided in (f) of this subsection, nontitle eliminated mobile homes and manufactured homes, as defined in RCW 46.04.302, are subject to distraint no sooner than three years after the date of first delinquency.

(b) The treasurer must without demand or notice distraint sufficient goods and chattels belonging to the person charged with the taxes to pay the same, with interest at the rate provided by law from the date of delinquency, together with all accruing costs. The treasurer must proceed to advertise the distraint by posting written notices in three public places in the county in which the property has been distrained, including the county courthouse. The notice must state the time when and place where the property will be sold.

(c) The county treasurer, or the treasurer's deputy, must tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution. Traveling fees must be computed from the county seat of the county to the place of making distraint.

(d) If the taxes for which the property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for the sale, which may not be less than ten days after the taking of the property, the treasurer or treasurer's designee must proceed to sell the property at public auction, or so much thereof as is sufficient to pay the taxes and any amounts deferred under chapters 84.37 and 84.38 RCW that are a lien on the property to be sold, with interest and costs. If there is any excess of money arising from the sale of any personal property, the treasurer must pay the excess less any cost of the auction to the owner of the property so sold or to his or her legal representative.

(e) If necessary to distraint any standing timber owned separately from the ownership of the land upon which the same may stand, or any

fish trap, pound net, reef net, set net, or drag seine fishing location, or any other personal property as the treasurer determines to be incapable or reasonably impracticable of manual delivery, it is deemed to have been distrained and taken into possession when the treasurer has, at least thirty days before the date fixed for the sale thereof, filed with the auditor of the county wherein the property is located a notice in writing reciting that the treasurer has distrained the property. The notice must describe the property, give the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale. A copy of the notice must also be sent to the owner or reputed owner at his or her last known address, by registered letter at least thirty days prior to the date of sale.

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

(4) The county treasurer must waive outstanding interest and penalties on delinquent taxes due from the title owner of a mobile or manufactured home if the property is subject to an action for distraint under this section and the following requirements are met:

(a) The title owner is income-qualified under RCW 84.36.381(5)(a), as verified by the county assessor;

(b) The title owner occupies the property as the owner's principal place of residence;

(c) The title owner or agent is paying the delinquent base taxes owed on the year or years that the outstanding interest and penalties are being waived and submits a complete application at least fourteen days prior to recording of distraint documents; and

(d) The title owner has not previously received a waiver on the property as provided under this section.

(5) As an alternative to the sale procedure specified in this section, the county treasurer may conduct a public auction sale by electronic media pursuant to RCW 36.16.145. [2020 c 175 s 1; 2019 c 75 s 2; 2015 c 95 s 8; 2013 c 239 s 4; 2009 c 350 s 2; 2007 c 295 s 5; 1991 c 245 s 19; (1975-'76 2nd ex.s. c 10 s 2 expired December 31, 1976); 1961 c 15 s 84.56.070. Prior: 1949 c 21 s 2; 1935 c 30 s 4; 1933 c 33 s 1; 1925 ex.s. c 130 s 86; Rem. Supp. 1949 s 11247; prior: 1915 c 137 s 1; 1911 c 24 s 2; 1899 c 141 s 7; 1897 c 71 s 71; 1895 c 176 s 15; 1893 c 124 s 72; 1890 p 561 s 87; Code 1881 s 2903. Formerly RCW 84.56.070, 84.56.080, and 84.56.100.]

Intent—2015 c 95: See note following RCW 36.16.145.

Findings—2013 c 239: See note following RCW 84.56.020.

Issuance of warrant: RCW 84.56.075.

RCW 84.56.075 Issuance of warrant by court for property subject to distraint. (1) When there is probable cause to believe that there is property within the county subject to distraint pursuant to RCW 84.56.070 or 84.56.090, any judge of the superior court or district

court in the county in which such property is located may, upon the request of the county treasurer or their deputy, issue a warrant directed to the county treasurer or their deputy commanding the search for and seizure of the property described in the request for warrant at the place or places described in the request for warrant.

(2) The procedure for the issuance and execution and return of the warrant authorized by this section and for return of any property seized shall be the criminal rules of the superior court and the district court.

(3) Property seized under this section shall be disposed of as provided in RCW 84.56.070 or 84.56.090.

(4) This section does not require the application for or issuance of any warrant not otherwise required by law. [2006 c 286 s 1.]

RCW 84.56.090 Distraint and sale of property about to be removed, dissipated, sold, or disposed of—Computation of taxes, entry on rolls, tax liens. (1) Whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed from the state, or is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the treasurer must immediately prepare papers in distraint. The papers must contain a description of the personal property, including mobile homes, manufactured homes, or park model trailers, being or about to be removed, dissipated, sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the amount of the tax, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner. The treasurer must, without demand or notice, distraint sufficient goods and chattels belonging to the person charged with the taxes to pay the taxes with interest at the rate provided by law from the date of delinquency, together with all accruing costs. The treasurer must advertise and sell the property as provided in RCW 84.56.070 or subsection (4) of this section.

(2) If the personal property is being removed or is about to be removed from the state, is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, at any time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon the property so distrained must be computed upon the rate of levy for state, county, and local purposes for the preceding year. All taxes collected in advance of levy under this section and RCW 84.56.120, together with the name of the owner and a brief description of the property assessed, must be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon must be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected are discharged from the lien of any taxes that may thereafter be levied in the year in which payment or collection is made.

(3) Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or the treasurer's deputy, has the same power to distraint and sell the property for the satisfaction of the taxes as he

or she would have if the property were situated in the county in which the property was taxed. In addition, the treasurer, or the treasurer's deputy, in the distraint and sale of property for the payment of taxes, has the same powers as the sheriff in making levy and sale of property on execution.

(4) As an alternative to the sale procedure specified in RCW 84.56.070, the county treasurer may conduct a public auction sale by electronic media pursuant to RCW 36.16.145. [2015 c 95 s 9; 2013 c 23 s 369; 2007 c 295 s 6; 1985 c 83 s 1; 1961 c 15 s 84.56.090. Prior: 1949 c 21 s 3; 1939 c 206 s 43; 1937 c 20 s 1; 1925 ex.s. c 130 s 89; Rem. Supp. 1949 s 11250; prior: 1907 c 29 s 1. Formerly RCW 84.56.090, 84.56.110, 84.56.130, and 84.56.140.]

Intent—2015 c 95: See note following RCW 36.16.145.

Issuance of warrant: RCW 84.56.075.

RCW 84.56.120 Removal of property from county or state after assessment without paying tax. After personal property has been assessed, it shall be unlawful for any person to remove the personal property subject to tax liens created pursuant to RCW 84.60.010 and 84.60.020 from the county in which the property was assessed and from the state until taxes and interest are paid, or until notice has been given to the county treasurer describing the property to be removed and in case of public or private sales of personal property, a list of the property desired to be sold shall be sent to the treasurer, the tax will be computed upon the consolidated tax levy for the previous year. Any taxes owed shall become an automatic lien upon the proceeds of any auction and shall be remitted to the county treasurer before final distribution to any person, as defined in this section. If proceeds are distributed in violation of this section, the seller or agent of the seller shall assume all liability for taxes, interest, and penalties owed to the county treasurer. Any person violating the provisions of this section shall be guilty of a misdemeanor. For the purposes of this section, "person" includes a property owner, mortgagor, creditor, or agent. [2004 c 79 s 6; 2003 c 23 s 2; 1991 c 245 s 20; 1961 c 15 s 84.56.120. Prior: 1925 ex.s. c 130 s 88; RRS s 11249; prior: 1907 c 29 s 2.]

RCW 84.56.150 Removal of personalty—Certification of tax by treasurer. If any person, firm, or corporation removes from one county to another in this state personal property that has been assessed in the former county for a tax that is unpaid at the time of such removal, the treasurer of the county from which the property is removed must certify to the treasurer of the county to which the property has been moved a statement of the tax together with all delinquencies and penalties. [2020 c 139 s 56; 1961 c 15 s 84.56.150. Prior: 1925 ex.s. c 130 s 90; RRS s 11251; prior: 1899 c 32 s 1.]

RCW 84.56.160 Certification of statement of taxes and delinquency. The treasurer of any county of this state shall have the power to certify a statement of taxes and delinquencies of any person, firm, company or corporation, or of any tax on personal property

together with all penalties and delinquencies, which statement shall be under seal and contain a transcript of the tax collection records and so much of the tax roll as shall affect the person, firm, company or corporation or personal property to the treasurer of any county of this state, wherein any such person, firm, company or corporation has any real or personal property. [1994 c 301 s 51; 1961 c 15 s 84.56.160. Prior: 1925 ex.s. c 130 s 91; RRS s 11252; prior: 1899 c 32 s 2.]

RCW 84.56.170 Collection of certified taxes—Remittance. The treasurer of any county of this state receiving the certified statement provided for in RCW 84.56.150 and 84.56.160, shall have the same power to collect the taxes, penalties and delinquencies so certified as the treasurer has to collect the personal taxes levied on personal property in his or her own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them. [1994 c 301 s 52; 1961 c 15 s 84.56.170. Prior: 1925 ex.s. c 130 s 92; RRS s 11253; prior: 1899 c 32 s 3.]

RCW 84.56.200 Removal of timber or improvements on which tax is delinquent—Penalty. It shall be unlawful for any person, firm or corporation to remove any timber from timbered lands, no portion of which is occupied for farming purposes by the owner thereof, or to remove any building or improvements from lands, upon which taxes are delinquent until the taxes thereon have been paid.

Any person violating the provisions of this section shall be guilty of a gross misdemeanor. [1961 c 15 s 84.56.200. Prior: 1925 ex.s. c 130 s 11; RRS s 11115.]

RCW 84.56.210 Severance of standing timber assessed as realty—Timber tax may be collected as personalty tax. Whenever standing timber which has been assessed as real estate is severed from the land as part of which it was so assessed, it may be considered by the county assessor as personal property, and the county treasurer shall thereafter be entitled to pursue all of the rights and remedies provided by law for the collection of personal property taxes in the collection of taxes levied against such timber: PROVIDED, That whenever the county assessor elects to treat severed timber as personalty under the provisions of this section, he or she shall immediately give notice by mail to the person or persons charged with the tax of the fact of his or her election, and the amount of tax standing against the timber. [2013 c 23 s 370; 1961 c 15 s 84.56.210. Prior: 1939 c 206 s 42; 1929 c 70 s 1; RRS s 11247-1.]

RCW 84.56.220 Lien of personalty tax follows insurance. In the event of the destruction of personal property, the lien of the personal property tax shall attach to and follow any insurance that may be upon the property and the insurer shall pay to the county treasurer from the insurance money all taxes, interest and costs that may be due. [1991 c 245 s 21; 1961 c 15 s 84.56.220. Prior: 1935 c 30

s 5; 1925 ex.s. c 130 s 87; RRS s 11248; prior: 1921 c 117 s 1; 1911 c 24 s 3.]

RCW 84.56.230 Monthly distribution of taxes collected. On the first day of each month the county treasurer shall distribute pro rata to those taxing districts for which the county treasurer also serves as the district treasurer, according to the rate of levy for each fund, the amount collected as consolidated tax during the preceding month: PROVIDED, HOWEVER, That the county treasurer, at his or her option, may distribute the total amount of such taxes collected according to the ratio that the levy of taxes made for each taxing district in the county bears to such total amount collected. On or before the tenth day of each month the county treasurer shall remit to the respective city treasurers and all other taxing districts for which the county treasurer does not serve as district treasurer, their pro rata share of all taxes collected for the previous month as provided for in RCW 36.29.110. [2002 c 81 s 1; 1991 c 245 s 22; 1973 1st ex.s. c 43 s 1; 1961 c 15 s 84.56.230. Prior: 1925 ex.s. c 130 s 93; RRS s 11254; prior: 1890 p 564 s 95.]

RCW 84.56.240 Cancellation of uncollectible personalty taxes. If the county treasurer is unable, for the want of goods or chattels whereupon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or an executor or administrator, guardian, receiver, accounting officer, agent or factor, the treasurer shall file with the county legislative authority, on the first day of February following, a list of such taxes, with an affidavit of the treasurer or of the deputy treasurer entrusted with the collection of the taxes, stating that the treasurer had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. The county legislative authority shall cancel such taxes as the county legislative authority is satisfied cannot be collected. [1997 c 393 s 14; 1961 c 15 s 84.56.240. Prior: 1925 ex.s. c 130 s 94; RRS s 11255; prior: 1899 c 141 s 8; 1897 c 71 s 72; 1895 c 176 s 16; 1893 c 124 s 73; 1890 p 562 s 88.]

RCW 84.56.250 Penalty for willful noncollection to file delinquent list. (1) If any county treasurer willfully refuses to collect any taxes assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as provided in RCW 84.56.300, the treasurer shall be held, in his or her next settlement with the county legislative authority, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his or her salary and applied to the several funds for which they were levied.

(2) By June 30 of each year, each county treasurer must report the amount of uncollected personal property and real property taxes from the previous calendar year, where a treasurer refused to collect such taxes under subsection (1) of this section, to the department of commerce. The department of commerce must submit a summarized list of uncollected taxes by county to the legislature by July 15 of each year. [2019 c 433 s 1; 2001 c 299 s 19; 1961 c 15 s 84.56.250. Prior:

1925 ex.s. c 130 s 95; RRS s 11256; prior: 1897 c 71 s 73; 1893 c 124 s 74; 1890 p 563 s 91.]

RCW 84.56.260 Continuing responsibility to collect taxes, special assessments, fees, rates, or other charges. The power and duty to levy on property and collect any tax due and unpaid shall be the responsibility of the county treasurer until the tax is paid; and the certification of the assessment roll shall continue in force and confer authority upon the treasurer to whom the same was issued to collect any tax due and uncollected thereon. This section shall apply to all assessment rolls, special assessments, fees, rates, or other charges for which the treasurer has the responsibility for collection. [1991 c 245 s 23; 1984 c 250 s 7; 1961 c 15 s 84.56.260. Prior: 1925 ex.s. c 130 s 96; RRS s 11257; prior: 1897 c 71 s 74; 1893 c 124 s 75.]

RCW 84.56.270 Court cancellation of personalty taxes more than four years delinquent. The county treasurer of any county of the state of Washington, after he or she has first received the approval of the board of county commissioners of such county, through a resolution duly adopted, is hereby empowered to petition the superior court in or for his or her county to finally cancel and completely extinguish the lien of any delinquent personal property tax which appears on the tax rolls of his or her county, which is more than four years delinquent, which he or she attests to be beyond hope of collection, and the cancellation of which will not impair the obligation of any bond issue nor be precluded by any other legal impediment that might invalidate such cancellation. The superior court shall have jurisdiction to hear any such petition and to enter such order as it shall deem proper in the premises. [2013 c 23 s 372; 1984 c 132 s 5; 1961 c 15 s 84.56.270. Prior: 1945 c 59 s 1; Rem. Supp. 1945 s 11265-1.]

RCW 84.56.280 Settlement with state for state taxes—Penalty. Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by the county treasurer and credited to the various state funds, but every such payment shall be subject to correction for error discovered. If they are not paid to the state treasurer before the twentieth day of the month the state treasurer shall make a sight draft on the county treasurer for such amount. Should any county treasurer fail or refuse to honor the draft or make payment of the amount thereon, except for manifest error or other good and sufficient cause, the county treasurer shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law. [1991 c 245 s 24; 1979 ex.s. c 86 s 7; 1961 c 15 s 84.56.280. Prior: 1955 c 113 s 2; prior: 1949 c 69 s 1, part; 1933 c 35 s 1, part; 1925 ex.s. c 130 s 97, part; Rem. Supp. 1949 s 11258, part; prior: 1899 c 141 s 9, part; 1897 c 71 s 76, part; 1895 c 176 s 17, part; 1893 c 124 s 77, part; 1890 p 565 s 96, part; Code 1881 s 2942, part.]

Severability—1979 ex.s. c 86: See note following RCW 13.24.040.

RCW 84.56.290 Adjustment with state for reduced or canceled taxes and for taxes on assessments not on the certified assessment list. Whenever any tax shall have been heretofore, or shall be hereafter, canceled, reduced or modified in any final judicial, county board of equalization, state board of tax appeals, or administrative proceeding; or whenever any tax shall have been heretofore, or shall be hereafter canceled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the director of revenue shall, upon receipt from the county treasurer of a certified copy of the final judgment, order, or decree canceling, reducing, or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and nonpayment of taxes thereon, as the case may be, make corresponding entries and corrections on the director's records of the state's portion of reduced or canceled tax.

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county treasurer of such action, whereupon the county treasurer shall deduct on the treasurer's records the amount of such uncollectible taxes due the various state funds and shall immediately notify the department of revenue of the treasurer's action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the department of revenue the county assessor shall indicate to the county treasurer the assessments and the taxes due therefrom when the list is delivered to the county treasurer on December 15th. The county treasurer shall then notify the department of revenue of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the department of revenue. The county treasurer shall make proper accounting of all sums collected as either advance tax, compensating or additional tax, or supplemental or omitted tax and shall notify the department of revenue of the amounts due the various state funds according to the levy used in extending such tax, and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll. [1991 c 245 s 37; 1987 c 168 s 3; 1979 ex.s. c 86 s 8; 1961 c 15 s 84.56.290. Prior: 1955 c 113 s 3; prior: 1949 c 69 s 1, part; 1933 c 35 s 1, part; 1925 ex.s. c 130 s 97, part; Rem. Supp. 1949 s 11258, part; prior: 1899 c 141 s 9, part; 1897 c 71 s 76, part; 1895 c 176 s 17, part; 1893 c 124 s 77, part; 1890 p 565 s 96, part; Code 1881 s 2942, part.]

Severability—1979 ex.s. c 86: See note following RCW 13.24.040.

RCW 84.56.300 Annual report of collections to county auditor. On the first Monday of February of each year the county treasurer

shall balance up the tax rolls as of December 31 of the prior year in the treasurer's hands and with which the treasurer stands charged on the roll accounts of the county auditor. The treasurer shall then report to the county auditor in full the amount of taxes collected and specify the amount collected on each fund. The treasurer shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with collections and credits on account of errors and double assessments, should balance the tax rolls as the treasurer stands charged. The treasurer shall then report the amount of collections on account of interest since the taxes became delinquent, and as added to the original amounts when making such collections, and with which the treasurer is now to be charged by the auditor, such reports to be duly verified by affidavit. [1997 c 393 s 15; 1973 1st ex.s. c 45 s 1; 1961 c 15 s 84.56.300. Prior: 1925 ex.s. c 130 s 98; RRS s 11259; prior: 1899 c 141 s 10; 1897 c 71 s 77; 1895 c 176 s 18; 1893 c 124 s 78; 1890 p 565 s 99.]

RCW 84.56.310 Interested person may pay real property taxes—
Limitation. Any person being the owner or having an interest in an estate or claim to real property against which taxes have not been paid may pay the same and satisfy the lien at any time before the filing of a certificate of delinquency against the real property. The person or authority who shall collect or receive the same shall give a certificate that such taxes have been so paid to the person or persons entitled to demand such certificate. After the filing of a certificate of delinquency, the redemption rights shall be controlled by RCW 84.64.060. [2005 c 502 s 8; 1961 c 15 s 84.56.310. Prior: 1925 ex.s. c 130 s 100; RRS s 11261; prior: 1897 c 71 s 79; 1893 c 124 s 84.]

Effective date—2005 c 502: See note following RCW 1.12.070.

RCW 84.56.320 Recovery by occupant or tenant paying realty taxes. When any tax on real property is paid by or collected of any occupant or tenant, or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor, or other party in interest, such occupant, tenant, or other person may recover by action the amount which such owner, lessor, or party in interest ought to have paid, with interest thereon at the rate of ten percent per annum, or he or she may retain the same from any rent due or accruing from him or her to such owner or lessor for real property on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real property. [2013 c 23 s 373; 1961 c 15 s 84.56.320. Prior: 1925 ex.s. c 130 s 102; RRS s 11263; prior: 1897 c 71 s 81; 1893 c 124 s 86; 1890 p 583 s 133.]

RCW 84.56.330 Payment by mortgagee or other lienholder. Any person who has a lien by mortgage or otherwise, upon any real property upon which any taxes have not been paid, may pay such taxes, and the interest, penalty and costs thereon; and the receipt of the county treasurer or other collecting official shall constitute an additional lien upon such land, to the amount therein stated, and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, or as a part of, and in

the same manner as the amount secured by the original lien: PROVIDED, That the person paying such taxes shall pay the same as mortgagee or other lienholder and shall procure the receipt of the county treasurer therefor, showing the mortgage or other lien relationship of the person paying such taxes, and the same shall have been recorded with the county auditor of the county wherein the said real estate is situated, within ten days after the payment of such taxes and the issuance of such receipt. It shall be the duty of any treasurer issuing such receipt to make notation thereon of the lien relationship claim of the person paying such taxes. It shall be the duty of the county auditor in such cases to index and record such receipts in the same manner as provided for the recording of liens on real estate, upon the payment to the county auditor of the appropriate recording fees by the person presenting the same for recording: AND PROVIDED FURTHER, That in the event the above provision be not complied with, the lien created by any such payment shall be subordinate to the liens of all mortgages or encumbrances upon such real property, which are senior to the mortgage or other lien of the person so making such payment. [1999 c 233 s 23; 1961 c 15 s 84.56.330. Prior: 1933 c 171 s 1; RRS s 11263-1.]

Effective date—1999 c 233: See note following RCW 4.28.320.

RCW 84.56.335 Manufactured/mobile home or park model trailer landlord tax responsibility. (1) Except as provided in subsection (2) of this section, if the landlord of a manufactured/mobile home park takes ownership of a manufactured/mobile home or park model trailer with the intent to resell or rent the same after (a) the manufactured/mobile home or park model trailer has been abandoned; or (b) a final judgment for restitution of the premises under RCW 59.18.410 has been executed in favor of the landlord with regard to the manufactured/mobile home or park model trailer and title has been lawfully transferred to the landlord, the outstanding taxes become the responsibility of the landlord. After the outstanding taxes, interest, and penalties are removed from the tax rolls under subsection (2) of this section, all future taxes are the responsibility of the owner of the manufactured/mobile home or park model trailer.

(2) Upon notification by the assessor, the county treasurer must remove from the tax rolls any outstanding taxes, as well as interest and penalties, on a manufactured/mobile home or park model trailer if the landlord of a manufactured/mobile home park:

(a) Submits a signed affidavit to the assessor indicating that the landlord has taken ownership of the manufactured/mobile home or park model trailer with the intent to resell or rent after: (i) The manufactured/mobile home or park model trailer has been abandoned; or (ii) a final judgment for restitution of the premises under RCW 59.18.410 has been executed in favor of the landlord with regard to the manufactured/mobile home or park model trailer and title has been lawfully transferred to the landlord; and

(b) The most current assessed value of the manufactured/mobile home or park model trailer is less than eight thousand dollars.

(3) For the purposes of this section, "abandoned," "manufactured/mobile home," and "park model" have the same meanings as provided in RCW 59.20.030. [2013 c 198 s 1.]

RCW 84.56.340 Payment on part of parcel or tract or on undivided interest or fractional interest—Division—Certification—Appeal. Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, or upon such person's undivided fractional interest in such a property, may do so by applying to the county assessor, who must carefully investigate and ascertain the relative or proportionate value said part or part interest bears to the whole tract assessed, on which basis the assessment must be divided, and the assessor shall forthwith certify such proportionate value to the county treasurer: PROVIDED, That excepting when property is being acquired for public use, or where a person or financial institution desires to pay the taxes and any penalties and interest on a mobile home upon which they have a lien by mortgage or otherwise, no segregation of property for tax purposes shall be made under this section unless all current year and delinquent taxes and assessments on the entire tract have been paid in full. The county treasurer, upon receipt of certification, shall duly accept payment and issue receipt on the apportionment certified by the county assessor. In cases where protest is filed to said division appeal shall be made to the county legislative authority at its next regular session for final division, and the county treasurer shall accept and receipt for said taxes as determined and ordered by the county legislative authority. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole. [2003 c 23 s 3; 1997 c 393 s 16; 1996 c 153 s 2; 1994 c 301 s 53; 1985 c 395 s 4; 1971 ex.s. c 48 s 1; 1961 c 15 s 84.56.340. Prior: 1939 c 206 s 44; 1933 c 171 s 2; 1925 ex.s. c 130 s 103; RRS s 11264; prior: 1899 c 141 s 11; 1897 c 71 s 82; 1893 c 124 s 87; 1890 p 583 s 134. Formerly RCW 84.56.340 and 84.56.350.]

Applicability—1996 c 153: See note following RCW 84.56.020.

RCW 84.56.345 Alteration of property lines—Payment of taxes and assessments. Every person who offers a document to the auditor of the proper county for recording that results in any division, alteration, or adjustment of real property boundary lines, except as provided for in RCW 58.04.007(1) and 84.40.042(1)(c), must present a certificate of payment from the proper officer who is in charge of the collection of taxes and assessments for the affected property or properties. All taxes and assessments, both current and delinquent must be paid. For purposes of chapter 502, Laws of 2005, liability begins on January 1st. [2017 c 109 s 2; 2005 c 502 s 6.]

Effective date—2005 c 502: See note following RCW 1.12.070.

RCW 84.56.360 Separate ownership of improvements—Separate payment authorized. In any case where buildings, structures or improvements are held in separate ownership from the fee as a part of which they have been assessed for the purpose of taxation, any person desiring to pay separately the tax upon the buildings, structures or improvements may do so under the provisions of this section, RCW

84.56.370 and 84.56.380. [1961 c 15 s 84.56.360. Prior: 1939 c 155 s 1; RRS s 11264-1.]

RCW 84.56.370 Separate ownership of improvements—Procedure for segregation of improvement tax. Such person may apply to the county assessor for a certificate showing the total assessed value of the land together with all buildings, structures or improvements located thereon and the assessed value of the building, structure or improvement the tax upon which the applicant desires to pay. It shall be the duty of the county assessor to issue such certificate of segregation upon written application accompanied by an affidavit attesting to the fact of separate ownership of land and improvements. Upon presentation of such certificate of segregation to the county treasurer, that officer shall segregate the total tax in accordance therewith and accept and receipt for the payment of that proportion of total tax which is shown to be due against any building, structure or improvement upon which the applicant desires to pay. [1961 c 15 s 84.56.370. Prior: 1939 c 155 s 2; RRS s 11264-2.]

RCW 84.56.380 Separate ownership of improvements—Segregation or payment not to release lien. A segregation or payment under RCW 84.56.360 and 84.56.370 shall not release the land or the building, structure or improvement paid on from any tax lien to which it would otherwise be subject. [1961 c 15 s 84.56.380. Prior: 1939 c 155 s 3; RRS s 11264-3.]

RCW 84.56.430 Relisting and relevy of tax adjudged void. If any tax or portion of any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding connected with either the assessment, listing, equalization, levying or collection thereof, or failure of any taxing, assessing or equalizing officer or board to give notice of any hearing or proceeding connected therewith, or, if any such tax or any portion of any such tax heretofore or hereafter levied has heretofore or is hereafter recovered back after payment by reason of any such erroneous proceedings, the amount of such tax or portion of such tax which should have been paid upon such property except for such erroneous proceeding, shall be added to the tax levied on such property for the year next succeeding the entry of final judgment adjudging such tax or portion of tax to have been void. If any tax or portion of a tax levied against any property for any year has been, or is hereafter adjudged void because of any such erroneous proceeding as hereinbefore set forth, the county and state officers authorized to levy and assess taxes on said property shall proceed, in the year next succeeding, to relist and reassess said property and to reequalize such assessment, and to relevy and collect the taxes thereon as of the year that said void tax or portion of tax was levied, in the same manner, and with the same effect as though no part of said void tax had ever been levied or assessed upon said property: PROVIDED, That such tax as reassessed and relevied shall be figured and determined at the same tax-rate as such erroneous tax was or should have been figured and determined, and in paying the tax so reassessed and relevied the taxpayer shall be credited with the amount

of any taxes paid upon property retaxed for the year or years for which the reassessment is made. [1961 c 15 s 84.56.430. Prior: 1927 c 290 s 1; 1925 ex.s. c 130 s 108; RRS s 11269; prior: 1897 c 71 s 87; 1893 c 124 s 90. Formerly RCW 84.24.080.]

RCW 84.56.440 Ships and vessels—Collection of fees and taxes—Delinquent fees and taxes—Extensions during state of emergency—Withholding decal for failure to pay taxes or fees.

(1) The department of revenue shall collect the derelict vessel removal fee imposed under RCW 79.100.180 and all ad valorem taxes upon ships and vessels listed with the department in accordance with RCW 84.40.065, and all applicable interest and penalties on such taxes and fees. The taxes and derelict vessel removal fee shall be due and payable to the department on or before the thirtieth day of April and shall be delinquent after that date.

(2) If payment of the tax, derelict vessel removal fee, or both, is not received by the department by the due date, there shall be imposed a penalty of five percent of the amount of the unpaid tax and fee; and if the tax and fee are not received within thirty days after the due date, there shall be imposed a total penalty of ten percent of the amount of the unpaid tax and fee; and if the tax and fee are not received within sixty days after the due date, there shall be imposed a total penalty of twenty percent of the amount of the unpaid tax and fee. No penalty so added shall be less than five dollars.

(3) Delinquent taxes under this section are subject to interest at the rate set forth in RCW 82.32.050 from the date of delinquency until paid. Delinquent derelict vessel removal fees are also subject to interest at the same rate and in the same manner as provided for delinquent taxes under RCW 82.32.050. Interest or penalties collected on delinquent taxes and derelict vessel removal fees under this section shall be paid by the department into the general fund of the state treasury.

(4) If upon information obtained by the department it appears that any ship or vessel required to be listed according to the provisions of RCW 84.40.065 is not so listed, the department shall value the ship or vessel and assess against the owner of the vessel the taxes and derelict vessel removal fees found to be due and shall add thereto interest at the rate set forth in RCW 82.32.050 from the original due date of the tax and fee until the date of payment. The department shall notify the vessel owner by mail of the amount and the same shall become due and shall be paid by the vessel owner within thirty days of the date of the notice. If payment is not received by the department by the due date specified in the notice, the department shall add a penalty of ten percent of the tax and fee found due. A person who willfully gives a false listing or willfully fails to list a ship or vessel as required by RCW 84.40.065 shall be subject to the penalty imposed by RCW 84.40.130(2), which shall be assessed and collected by the department.

(5) Delinquent taxes and fees under this section, along with all penalties and interest thereon, shall be collected by the department according to the procedures set forth in chapter 82.32 RCW for the filing and execution of tax warrants, including the imposition of warrant interest. In the event a warrant is issued by the department for the collection of taxes, derelict vessel removal fees, or both, under this section, the department shall add a penalty of five percent

of the amount of the delinquent tax and fee, but not less than ten dollars.

(6) During a state of emergency declared under RCW 43.06.010(12), the department, on its own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any taxes and fees payable under this section as the department deems proper.

(7) The department of revenue must withhold the decals required under RCW 88.02.570(10) for failure to pay the state property tax or derelict vessel removal fee collectible under this section. [2014 c 195 s 403; 2008 c 181 s 511; 1993 c 33 s 6.]

Effective date—2014 c 195 ss 401-403: See note following RCW 79.100.180.

Findings—Intent—2014 c 195: See notes following RCW 79.100.170 and 79.100.180.

Part headings not law—2008 c 181: See note following RCW 43.06.220.

Effective date—1993 c 33: See note following RCW 82.49.060.