

# FINAL BILL REPORT

## HB 1166

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C 295 L 07

Synopsis as Enacted

**Brief Description:** Modifying county treasurer administrative provisions.

**Sponsors:** By Representatives Takko, Alexander, Curtis, Williams and Moeller.

**House Committee on Local Government**

**Senate Committee on Government Operations & Elections**

### **Background:**

#### General Authority and Duties of County Treasurers.

County treasurers operate under the authority of various statutes relating to the receipt, processing, and disbursement of funds. County treasurers are the custodian of the county's money and the administrator of the county's financial transactions. In addition to their duties relating to county functions, county treasurers provide financial services to special purpose districts and other units of local government, including receipt, disbursement, investment, and accounting of the funds of each of these entities. County treasurers are responsible for the collection of various taxes, including legal proceedings to collect past due amounts, and other miscellaneous duties, such as conducting bond sales and sales of surplus county property.

#### County Treasurer's Duties Regarding Payments Out of a Metropolitan Park District Fund.

A metropolitan park district board of commissioners (board) is authorized to levy taxes on all property located in a park district. In levying such taxes, a board is also authorized to include a sufficient sum to pay interest on all outstanding bonds and may include an amount for the creation of a fund for the redemption of outstanding bonds. The county treasurer is required to maintain a separate fund for the proceeds of the general park district tax levy to be known as the "Metropolitan Park District Fund" and which must be paid out with warrants.

County treasurers are subject to specific statutory requirements with respect to using warrants in making payments out of public funds. Also, county treasurers have the option of making payments from public funds by means of wire or other electronic methods in accordance with specified accounting standards.

#### Tax Title Lands.

Tax title lands are those lands acquired by a county at a tax foreclosure sale. The legislative authority of each county is granted specified powers with respect to such lands, including the authority to:

- devote such lands to public use;
- exchange such lands for other lands worth at least 90 percent of the value of the land exchanged; and
- manage such lands in order to produce revenue.

Tax title lands deeded to a county must be stricken from the tax rolls and are exempt from taxation for so long as the lands are county property.

Liens Related to Delinquent Payment of Storm Water Service Charges.

Counties are authorized to obtain liens on real property for delinquent service charges, including interest, related to storm water control facilities.

Property Subject to Accelerated Tax Payment or Seizure.

County treasurers are required to collect taxes on personal property and must provide notice by mail to all persons subject to such taxes. A county treasurer may demand tax payment without the requisite written notice provided he or she has reasonable grounds to believe that the taxable property is about to be removed from the county, sold, destroyed, or otherwise disposed of.

**Summary:**

County Treasurer's Duties Regarding Payments Out of a Metropolitan Park District Fund.

A county treasurer's payments from a "Metropolitan Park District Fund" must be made either: (1) by warrants issued in accordance with specified statutory guidelines for such payments; or (2) by means of wire or other electronic means in accordance with specified accounting standards.

Tax Title Lands.

Title to property obtained by a county at a tax foreclosure sale must be held in trust for the taxing districts. Property owner association dues or fees may not be imposed on tax title lands held in trust by a county, nor may most types of special assessments. However, the following types of special assessments are exempt from this general prohibition:

- local improvement district assessments;
- utility local improvement district assessments; and
- assessments levied by specified categories of special improvement districts.

County Authority to Obtain Specified Liens.

In addition to liens currently authorized with respect to charges related to storm water control facilities, a county is authorized to obtain real property liens for the delinquent payment of charges related to the acquisition, development, or improvement of open spaces, parks, recreation areas, specified public facilities, and highways.

Types of Property Subject to Accelerated Tax Payment or Seizure.

Mobile homes, manufactured homes, and park model trailers are explicitly included among the types of personal property that may be subject to an accelerated demand for tax payment, or possible seizure, if taxes on such property are delinquent and the treasurer has reasonable grounds to believe that such property is about to be removed from the county, destroyed, sold, or disposed of.

**Votes on Final Passage:**

House 96 0

Senate 49 0 (Senate amended)  
House 93 1 (House concurred)

**Effective:** July 22, 2007