SENATE BILL REPORT HB 1166

As Reported By Senate Committee On: Government Operations & Elections, March 19, 2007

Title: An act relating to modifying county treasurer administrative provisions.

Brief Description: Modifying county treasurer administrative provisions.

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

Brief History: Passed House: 2/21/07, 96-0.Committee Activity: Government Operations & Elections: 3/15/07, 3/19/07 [DPA].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

Majority Report: Do pass as amended.

Signed by Senators Fairley, Chair; Oemig, Vice Chair; Kline, Pridemore and Swecker.

Staff: Amy Van Horn (786-7784)

Background: Under state law, the county treasurer serves as the custodian of county funds and as the administrator of county financial transactions. The county treasurer also provides these services to special purpose districts and other units of local government in the county, with the exception of cities. In addition, the county treasurer collects various taxes, sells bonds and surplus county property, and performs a range of other duties.

State statutes contain detailed requirements for the receipt, disbursement, investment, and accounting of the funds for which the treasurer is responsible. Statutes specifically describe how the county treasurer is to receive required documents and payments from the public; handle funds received by county departments; administer foreclosure proceedings; handle voluntary payments under land use laws; and collect real estate excise taxes, property taxes, and assessments.

Summary of Bill: Metropolitan Park Districts may use electronic fund transfer procedures when disbursing funds from the Metropolitan Park District Fund in the same manner currently permitted for other county treasurer disbursements.

It is clarified that tax title lands, which are lands acquired by the county for lack of other bidders at a tax foreclosure sale, are held in trust for the taxing districts. Special assessments and property owner association dues and fees are specified as types of taxation from which tax title lands are exempt.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Regarding storm water control facilities, a county may assess a lien for penalties owed and for costs of foreclosure, in addition to liens for delinquent charges and interest.

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.

The bill states that mobile homes, manufactured homes, and park model trailers are all types of personal property which may be seized for non-payment of personal property tax.

EFFECT OF CHANGES MADE BY RECOMMENDED AMENDMENT(S) AS PASSED COMMITTEE (Government Operations & Elections): The amendment makes changes to Section 3 only. Section 3 of the underlying bill provides that tax title land acquired by a county is exempt from special assessments while the county holds it as tax title land. Under the amendment, such land will be exempt from special assessments except as provided under three current laws: RCW Chapter 35.49; RCW 35.44.140; and RCW 79.44.190.

Appropriation: None.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: PRO: This bill will help county treasurers do their jobs. The bill will be improved by the striking amendment that will be offered, which has been worked out during the past week by the counties and cities.

OTHER: We support the bill but signed in as "other" to say that we support the striking amendment that will be offered by Senator Pridemore.

Persons Testifying: PRO: Representative Takko, prime sponsor; Rose Bowman, Lewis County Treasurer.

OTHER: Jim Justin, Association of Washington Cities.