
SENATE BILL 5149

State of Washington 60th Legislature 2007 Regular Session

By Senators Pridemore, Swecker, Fairley, Oemig and Shin

Read first time 01/11/2007. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to modifying county treasurer administrative
2 provisions; and amending RCW 35.61.210, 36.35.020, 36.35.100,
3 36.89.090, 84.56.070, 84.56.090, and 84.64.200.

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

5 **Sec. 1.** RCW 35.61.210 and 1997 c 3 s 205 are each amended to read
6 as follows:

7 The board of park commissioners may levy or cause to be levied a
8 general tax on all the property located in said park district each year
9 not to exceed fifty cents per thousand dollars of assessed value of the
10 property in such park district. In addition, the board of park
11 commissioners may levy or cause to be levied a general tax on all
12 property located in said park district each year not to exceed twenty-
13 five cents per thousand dollars of assessed valuation. Although park
14 districts are authorized to impose two separate regular property tax
15 levies, the levies shall be considered to be a single levy for purposes
16 of the limitation provided for in chapter 84.55 RCW.

17 The board is hereby authorized to levy a general tax in excess of
18 its regular property tax levy or levies when authorized so to do at a
19 special election conducted in accordance with and subject to all the

1 requirements of the Constitution and laws of the state now in force or
2 hereafter enacted governing the limitation of tax levies. The board is
3 hereby authorized to call a special election for the purpose of
4 submitting to the qualified voters of the park district a proposition
5 to levy a tax in excess of the seventy-five cents per thousand dollars
6 of assessed value herein specifically authorized. The manner of
7 submitting any such proposition, of certifying the same, and of giving
8 or publishing notice thereof, shall be as provided by law for the
9 submission of propositions by cities or towns.

10 The board shall include in its general tax levy for each year a
11 sufficient sum to pay the interest on all outstanding bonds and may
12 include a sufficient amount to create a sinking fund for the redemption
13 of all outstanding bonds. The levy shall be certified to the proper
14 county officials for collection the same as other general taxes and
15 when collected, the general tax shall be placed in a separate fund in
16 the office of the county treasurer to be known as the "metropolitan
17 park district fund" and (~~paid out on warrants~~) disbursed under RCW
18 36.29.010(1) and 39.58.750.

19 **Sec. 2.** RCW 36.35.020 and 1972 ex.s. c 150 s 2 are each amended to
20 read as follows:

21 The term "tax title lands" as used in this chapter shall mean any
22 tract of land acquired by the county for lack of other bidders at a tax
23 foreclosure sale. Tax title lands are held in trust for the taxing
24 districts.

25 **Sec. 3.** RCW 36.35.100 and 1998 c 106 s 13 are each amended to read
26 as follows:

27 All property deeded to the county under the provisions of this
28 chapter shall be stricken from the tax rolls as county property and
29 exempt from taxation and special assessments, and shall not be subject
30 to property owner association dues or fees or again assessed or taxed
31 while (~~the property of the county~~) held in its trust capacity. The
32 sale, management, and leasing of tax title property shall be handled as
33 under chapter 36.35 RCW.

34 **Sec. 4.** RCW 36.89.090 and 1991 c 36 s 1 are each amended to read
35 as follows:

1 The county shall have a lien for delinquent (~~(service)~~) charges,
2 including interest, penalties, and costs of foreclosure thereon,
3 against any property against which they were levied for (~~(storm-water~~
4 ~~control-facilities)~~) the purposes authorized by this chapter, which
5 lien shall be superior to all other liens and encumbrances except
6 general taxes and local and special assessments. Such lien shall be
7 effective upon the charges becoming delinquent and shall be enforced
8 and foreclosed in the same manner as provided for sewerage liens of
9 cities and towns by RCW 35.67.200 through 35.67.290(~~(:—PROVIDED,~~
10 ~~That)~~). However, a county may, by resolution or ordinance, adopt all
11 or any part of the alternative interest rate, lien, and foreclosure
12 procedures as set forth in RCW 36.89.092 through 36.89.094 or (~~(by~~
13 ~~RCW)~~) 36.94.150, or chapters 84.56, 84.60, and 84.64 RCW.

14 **Sec. 5.** RCW 84.56.070 and 1991 c 245 s 19 are each amended to read
15 as follows:

16 On the fifteenth day of February succeeding the levy of taxes, the
17 county treasurer shall proceed to collect all personal property taxes.
18 The treasurer shall give notice by mail to all persons charged with
19 personal property taxes, and if such taxes are not paid before they
20 become delinquent, the treasurer shall forthwith proceed to collect the
21 same. In the event that he or she is unable to collect the same when
22 due, the treasurer shall prepare papers in distraint, which shall
23 contain a description of the personal property, the amount of taxes,
24 the amount of the accrued interest at the rate provided by law from the
25 date of delinquency, and the name of the owner or reputed owner. The
26 treasurer shall without demand or notice distraint sufficient goods and
27 chattels belonging to the person charged with such taxes to pay the
28 same, with interest at the rate provided by law from the date of
29 delinquency, together with all accruing costs, and shall proceed to
30 advertise the same by posting written notices in three public places in
31 the county in which such property has been distrained, one of which
32 places shall be at the county court house, such notice to state the
33 time when and place where such property will be sold. The county
34 treasurer, or the treasurer's deputy, shall tax the same fees for
35 making the distraint and sale of goods and chattels for the payment of
36 taxes as are allowed by law to sheriffs for making levy and sale of
37 property on execution; traveling fees to be computed from the county

1 seat of the county to the place of making distraint. If the taxes for
2 which such property is distrained, and the interest and costs accruing
3 thereon, are not paid before the date appointed for such sale, which
4 shall be not less than ten days after the taking of such property, such
5 treasurer or treasurer's designee shall proceed to sell such property
6 at public auction, or so much thereof as shall be sufficient to pay
7 such taxes, with interest and costs, and if there be any excess of
8 money arising from the sale of any personal property, the treasurer
9 shall pay such excess less any cost of the auction to the owner of the
10 property so sold or to his or her legal representative: PROVIDED, That
11 whenever it shall become necessary to distraint any standing timber
12 owned separately from the ownership of the land upon which the same may
13 stand, or any fish trap, pound net, reef net, set net or drag seine
14 fishing location, or any other personal property as the treasurer shall
15 determine to be incapable or reasonably impracticable of manual
16 delivery, it shall be deemed to have been distrained and taken into
17 possession when the treasurer shall have, at least thirty days before
18 the date fixed for the sale thereof, filed with the auditor of the
19 county wherein such property is located a notice in writing reciting
20 that the treasurer has distrained such property, describing it, giving
21 the name of the owner or reputed owner, the amount of the tax due, with
22 interest, and the time and place of sale; a copy of the notice shall
23 also be sent to the owner or reputed owner at his last known address,
24 by registered letter at least thirty days prior to the date of sale:
25 AND PROVIDED FURTHER, That if the county treasurer has reasonable
26 grounds to believe that any personal property, including mobile homes,
27 manufactured homes, or park model trailers, upon which taxes have been
28 levied, but not paid, is about to be removed from the county where the
29 same has been assessed, or is about to be destroyed, sold or disposed
30 of, the county treasurer may demand such taxes, without the notice
31 provided for in this section, and if necessary may forthwith distraint
32 sufficient goods and chattels to pay the same.

33 **Sec. 6.** RCW 84.56.090 and 1985 c 83 s 1 are each amended to read
34 as follows:

35 Whenever in the judgment of the assessor or the county treasurer
36 personal property is being removed or is about to be removed without
37 the limits of the state, or is being dissipated or about to be

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

15 If said personal property is being removed or is about to be
16 removed from the limits of the state, is being dissipated or about to
17 be dissipated, or is being or about to be sold, disposed of, or removed
18 from the county so as to jeopardize collection of taxes, at any time
19 subsequent to the first day of January in any year, and prior to the
20 levy of taxes thereon, the taxes upon such property so distrained shall
21 be computed upon the rate of levy for state, county and local purposes
22 for the preceding year; and all taxes collected in advance of levy
23 under this section and RCW 84.56.120, together with the name of the
24 owner and a brief description of the property assessed shall be entered
25 forthwith by the county treasurer upon the personal property tax rolls
26 of such preceding year, and all collections thereon shall be considered
27 and treated in all respects, and without recourse by either the owner
28 or any taxing unit, as collections for such preceding year. Property
29 on which taxes are thus collected shall thereupon become discharged
30 from the lien of any taxes that may thereafter be levied in the year in
31 which payment or collection is made.

32 Whenever property has been removed from the county wherein it has
33 been assessed, on which the taxes have not been paid, then the county
34 treasurer, or his deputy, shall have the same power to distraint and
35 sell said property for the satisfaction of said taxes as he would have
36 if said property were situated in the county in which the property was
37 taxed, and in addition thereto said treasurer, or his deputy, in the

1 distrain and sale of property for the payment of taxes, shall have the
2 same powers as are now by law given to the sheriff in making levy and
3 sale of property on execution.

4 **Sec. 7.** RCW 84.64.200 and 1981 c 322 s 6 are each amended to read
5 as follows:

6 All lots, tracts and parcels of land upon which taxes levied prior
7 to January 9, 1926 remain due and unpaid at the date when such taxes
8 would have become delinquent as provided in the act under which they
9 were levied shall be deemed to be delinquent under the provisions of
10 this title, and the same proceedings may be had to enforce the payment
11 of such unpaid taxes, with interest and costs, and payment enforced and
12 liens foreclosed under and by virtue of the provisions of this chapter.
13 For the purposes of foreclosure under this chapter, the date of
14 delinquency shall be construed to mean the date when the taxes first
15 became delinquent. At all sales of property for which certificates of
16 delinquency are held by the county, if no other bids are received, the
17 county shall be considered a bidder for the full area of each tract or
18 lot to the amount of all taxes, interest and costs due thereon, and
19 where no bidder appears, acquire title (~~thereto~~) in trust for the
20 taxing districts as absolutely as if purchased by an individual under
21 the provisions of this chapter; all bidders except the county at sales
22 of property for which certificates of delinquency are held by the
23 county shall pay the full amount of taxes, interest and costs for which
24 judgment is rendered, together with all taxes, interest and costs which
25 are delinquent at the time of sale, regardless of whether the taxes,
26 interest, or costs are included in the judgment.

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