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HOUSE BILL 2411

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State of Washington

55th Legislature

1998 Regular Session

By Representatives Alexander, Wolfe, D. Schmidt, DeBolt, Gardner,  
D. Sommers and Thompson

Read first time 01/13/98. Referred to Committee on Government  
Administration.

1 AN ACT Relating to functions of county treasurers; amending RCW  
2 35.13.270, 35A.14.801, 36.29.010, 36.29.160, 57.16.110, 36.48.010,  
3 39.46.110, 57.08.081, 82.46.010, 82.45.180, 84.04.060, 84.64.220,  
4 84.64.300, 84.64.330, 84.64.340, 84.64.350, 84.64.380, 84.64.420,  
5 84.64.430, 84.64.440, and 36.35.070; adding new sections to chapter  
6 36.35 RCW; recodifying RCW 84.64.220, 84.64.230, 84.64.270, 84.64.300,  
7 84.64.310, 84.64.320, 84.64.330, 84.64.340, 84.64.350, 84.64.360,  
8 84.64.370, 84.64.380, 84.64.390, 84.64.400, 84.64.410, 84.64.420,  
9 84.64.430, 84.64.440, 84.64.450, and 84.64.460; and repealing RCW  
10 36.35.030, 36.35.040, 36.35.050, and 36.35.060.

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

12 **Sec. 1.** RCW 35.13.270 and 1965 c 7 s 35.13.270 are each amended to  
13 read as follows:

14 Whenever any territory is annexed to a city which is part of a road  
15 district of the county and road district taxes have been levied but not  
16 collected on any property within the annexed territory, the same shall  
17 when collected by the county treasurer be paid to the city and by the  
18 city placed in the city street fund. The city is required to provide  
19 notification, by certified mail, that includes a list of annexed parcel

1 numbers, to the county treasurer and assessor at least thirty days  
2 before the effective date of the annexation. The county treasurer is  
3 only required to remit to the city those road taxes collected thirty  
4 days or more after receipt of the notification.

5 **Sec. 2.** RCW 35A.14.801 and 1971 ex.s. c 251 s 14 are each amended  
6 to read as follows:

7 Whenever any territory is annexed to a code city which is part of  
8 a road district of the county and road district taxes have been levied  
9 but not collected on any property within the annexed territory, the  
10 same shall when collected by the county treasurer be paid to the code  
11 city and by the city placed in the city street fund: PROVIDED, That  
12 this section shall not apply to any special assessments due in behalf  
13 of such property. The code city is required to provide notification,  
14 by certified mail, that includes a list of annexed parcel numbers, to  
15 the county treasurer and assessor at least thirty days before the  
16 effective date of the annexation. The county treasurer is only  
17 required to remit to the code city those road taxes collected thirty or  
18 more days after receipt of the notification.

19 **Sec. 3.** RCW 36.29.010 and 1995 c 38 s 4 are each amended to read  
20 as follows:

21 The county treasurer:

22 (1) Shall receive all money due the county and disburse it on  
23 warrants issued and attested by the county auditor and electronic funds  
24 transfer under RCW 39.58.750 as attested by the county auditor;

25 (2) Shall issue a receipt in duplicate for all money received other  
26 than taxes; the treasurer shall deliver immediately to the person  
27 making the payment the original receipt and the duplicate shall be  
28 retained by the treasurer;

29 (3) Shall affix on the face of all paid warrants the date of  
30 redemption or, in the case of proper contract between the treasurer and  
31 a qualified public depository, the treasurer may consider the date  
32 affixed by the financial institution as the date of redemption;

33 (4) Shall indorse, before the date of issue by the county or by any  
34 taxing district for whom the county treasurer acts as treasurer, on the  
35 face of all warrants for which there are not sufficient funds for  
36 payment, "interest bearing warrant." When there are funds to redeem  
37 outstanding warrants, the county treasurer shall give notice:

1 (a) By publication in a legal newspaper published or circulated in  
2 the county; or

3 (b) By posting at three public places in the county if there is no  
4 such newspaper; or

5 (c) By notification to the financial institution holding the  
6 warrant;

7 (5) Shall pay interest on all interest-bearing warrants from the  
8 date of issue to the date of notification;

9 (6) Shall maintain financial records reflecting receipts and  
10 disbursement by fund in accordance with generally accepted accounting  
11 principles;

12 (7) Shall account for and pay all bonded indebtedness for the  
13 county and all special districts for which the county treasurer acts as  
14 treasurer;

15 (8) Shall invest all funds of the county or any special district in  
16 the treasurer's custody, not needed for immediate expenditure, in a  
17 manner consistent with appropriate statutes. If cash is needed to  
18 redeem warrants issued from any fund in the custody of the treasurer,  
19 the treasurer shall liquidate investments in an amount sufficient to  
20 cover such warrant redemptions; and

21 (9) May provide certain collection services for county departments.

22 The treasurer, at the expiration of the term of office, shall make  
23 a complete settlement with the county legislative authority, and shall  
24 deliver to the successor all public money, books, and papers in the  
25 treasurer's possession.

26 **Sec. 4.** RCW 36.29.160 and 1996 c 230 s 1607 are each amended to  
27 read as follows:

28 The county treasurer shall make segregation, collect, and receive  
29 from any owner or owners of any subdivision or portion of any lot,  
30 tract or parcel of land upon which assessments or charges have been  
31 made or may be made hereafter in public utility districts, water-sewer  
32 districts, or county road improvement districts, under the terms of  
33 Title 54 RCW, Title 57 RCW, or chapter 36.88 RCW, such portion of the  
34 assessments or charges levied or to be levied against such lot, tract  
35 or parcel of land in payment of such assessment or charges as the board  
36 of commissioners of the public utility district, the water-sewer  
37 district commissioners or the board of county commissioners,  
38 respectively, shall certify to be chargeable to such subdivision, which

1 certificate shall state that such property as segregated is sufficient  
2 security for the assessment or charges. Upon making collection upon  
3 any such subdivision the county treasurer shall note such payment upon  
4 his records and give receipt therefor. When a segregation is required,  
5 a certified copy of the resolution shall be delivered to the treasurer  
6 of the county in which the real property is located who shall proceed  
7 to make the segregation ordered upon being tendered a fee of three  
8 dollars for each tract of land for which a segregation is to be made.

9       **Sec. 5.** RCW 57.16.110 and 1996 c 230 s 610 are each amended to  
10 read as follows:

11       Whenever any land against which there has been levied any special  
12 assessment by any district shall have been sold in part or subdivided,  
13 the board of commissioners of the district shall have the power to  
14 order a segregation of the assessment.

15       Any person desiring to have a special assessment against a tract of  
16 land segregated to apply to smaller parts thereof shall apply to the  
17 board of commissioners of the district that levied the assessment. If  
18 the commissioners determine that a segregation should be made, they  
19 shall by resolution order the treasurer of the county in which the real  
20 property is located to make segregation on the original assessment roll  
21 as directed in the resolution. The segregation shall be made as nearly  
22 as possible on the same basis as the original assessment was levied,  
23 and the total of the segregated parts of the assessment shall equal the  
24 assessment before segregation. The resolution shall describe the  
25 original tract and the amount and date of the original assessment, and  
26 shall define the boundaries of the divided parts and the amount of the  
27 assessment chargeable to each part. A certified copy of the resolution  
28 shall be delivered to the treasurer of the county in which the real  
29 property is located who shall proceed to make the segregation (~~ordered~~  
30 ~~upon being tendered a fee of three dollars for each tract of land for~~  
31 ~~which a segregation is to be made. In addition to the charge)). The  
32 board of commissioners may require as a condition to the order of  
33 segregation that the person seeking it pay the district the reasonable  
34 engineering and clerical costs incident to making the segregation.~~

35       **Sec. 6.** RCW 36.48.010 and 1984 c 177 s 8 are each amended to read  
36 as follows:

1 Each county treasurer shall annually at the end of each fiscal year  
2 or at such other times as may be deemed necessary, designate one or  
3 more financial institutions in the state which are qualified public  
4 depositories as set forth by the public deposit protection commission  
5 as depository or depositories for all public funds held and required to  
6 be kept by (~~him as such~~) the treasurer, and no county treasurer shall  
7 deposit any public money in financial institutions, except as herein  
8 provided. Any and all bank accounts, except as otherwise authorized by  
9 statute, must be authorized by the county treasurer. All bank card  
10 depository services contracts must be authorized by the county  
11 treasurer.

12 **Sec. 7.** RCW 39.46.110 and 1995 c 38 s 8 are each amended to read  
13 as follows:

14 (1) General obligation bonds of local governments shall be subject  
15 to this section. Unless otherwise stated in law, the maximum term of  
16 any general obligation bond issue shall be forty years.

17 (2) General obligation bonds constitute an indebtedness of the  
18 local government issuing the bonds that are subject to the indebtedness  
19 limitations provided in Article VIII, section 6 of the state  
20 Constitution and are payable from tax revenues of the local government  
21 and such other money lawfully available and pledged or provided by the  
22 governing body of the local government for that purpose. Such  
23 governing body may pledge the full faith, credit and resources of the  
24 local government for the payment of general obligation bonds. The  
25 payment of such bonds shall be enforceable in mandamus against the  
26 local government and its officials. The officials now or hereafter  
27 charged by law with the duty of levying taxes pledged for the payment  
28 of general obligation bonds and interest thereon shall, in the manner  
29 provided by law, make an annual levy of such taxes sufficient together  
30 with other moneys lawfully available and pledge therefor to meet the  
31 payments of principal and interest on said bonds as they come due.

32 (3) General obligation bonds issued (~~as physical instruments~~)  
33 shall be executed in the manner determined by the governing body or  
34 legislative body of the issuer. (~~If the issuer is a special district~~  
35 ~~for which the county treasurer is the treasurer,)~~ The issuer shall  
36 notify the county treasurer at least thirty days in advance of  
37 authorizing the issuance of bonds or the incurrence of other  
38 certificates of indebtedness.

1 (4) Unless another statute specifically provides otherwise, the  
2 owner of a general obligation bond, or the owner of an interest coupon,  
3 issued by a local government shall not have any claim against the state  
4 arising from the general obligation bond or interest coupon.

5 (5) As used in this section, the term "local government" means  
6 every unit of local government, including municipal corporations, quasi  
7 municipal corporations, and political subdivisions, where property  
8 ownership is not a prerequisite to vote in the local government's  
9 elections.

10 **Sec. 8.** RCW 57.08.081 and 1997 c 447 s 19 are each amended to read  
11 as follows:

12 The commissioners of any district shall provide for revenues by  
13 fixing rates and charges for furnishing sewer and drainage service and  
14 facilities to those to whom service is available or for providing  
15 water, such rates and charges to be fixed as deemed necessary by the  
16 commissioners, so that uniform charges will be made for the same class  
17 of customer or service and facility. Rates and charges may be combined  
18 for the furnishing of more than one type of sewer service and facility  
19 such as but not limited to storm or surface water and sanitary.

20 In classifying customers of such water, sewer, or drainage system,  
21 the board of commissioners may in its discretion consider any or all of  
22 the following factors: The difference in cost to various customers;  
23 the location of the various customers within and without the district;  
24 the difference in cost of maintenance, operation, repair, and  
25 replacement of the various parts of the system; the different character  
26 of the service furnished various customers; the quantity and quality of  
27 the service and facility furnished; the time of its use; the  
28 achievement of water conservation goals and the discouragement of  
29 wasteful practices; capital contributions made to the system including  
30 but not limited to assessments; and any other matters which present a  
31 reasonable difference as a ground for distinction. Rates shall be  
32 established as deemed proper by the commissioners and as fixed by  
33 resolution and shall produce revenues sufficient to take care of the  
34 costs of maintenance and operation, revenue bond and warrant interest  
35 and principal amortization requirements, and all other charges  
36 necessary for efficient and proper operation of the system.

37 The commissioners shall enforce collection of connection charges,  
38 and rates and charges for water supplied against property owners

1 connecting with the system or receiving such water, and for sewer and  
2 drainage services charged against property to which and its owners to  
3 whom the service is available, such charges being deemed charges  
4 against the property served, by addition of penalties of not more than  
5 ten percent thereof in case of failure to pay the charges at times  
6 fixed by resolution. The commissioners may provide by resolution that  
7 where either connection charges or rates and charges for services  
8 supplied are delinquent for any specified period of time, the district  
9 shall certify the delinquencies to the (~~treasurer~~) auditor of the  
10 county in which the real property is located, and the charges and any  
11 penalties added thereto and interest thereon at the rate of not more  
12 than the prime lending rate of the district's bank plus four percentage  
13 points per year shall be a lien against the property upon which the  
14 service was received, subject only to the lien for general taxes.

15 The district may, at any time after the connection charges or rates  
16 and charges for services supplied or available and penalties are  
17 delinquent for a period of sixty days, bring suit in foreclosure by  
18 civil action in the superior court of the county in which the real  
19 property is located. The court may allow, in addition to the costs and  
20 disbursements provided by statute, attorneys' fees, title search and  
21 report costs, and expenses as it adjudges reasonable. The action shall  
22 be in rem, and may be brought in the name of the district against an  
23 individual or against all of those who are delinquent in one action.  
24 The laws and rules of the court shall control as in other civil  
25 actions.

26 In addition to the right to foreclose provided in this section, the  
27 district may also cut off all or part of the service after charges for  
28 water or sewer service supplied or available are delinquent for a  
29 period of sixty days.

30 **Sec. 9.** RCW 82.46.010 and 1994 c 272 s 1 are each amended to read  
31 as follows:

32 (1) The legislative authority of any county or city shall identify  
33 in the adopted budget the capital projects funded in whole or in part  
34 from the proceeds of the tax authorized in this section, and shall  
35 indicate that such tax is intended to be in addition to other funds  
36 that may be reasonably available for such capital projects.

37 (2) The legislative authority of any county or any city may impose  
38 an excise tax on each sale of real property in the unincorporated areas

1 of the county for the county tax and in the corporate limits of the  
2 city for the city tax at a rate not exceeding one-quarter of one  
3 percent of the selling price. The legislative authority shall send the  
4 resolution authorizing the excise tax to the county treasurer by  
5 certified mail sixty days before the collection date. The revenues  
6 from this tax shall be used by any city or county with a population of  
7 five thousand or less and any city or county that does not plan under  
8 RCW 36.70A.040 for any capital purpose identified in a capital  
9 improvements plan and local capital improvements, including those  
10 listed in RCW 35.43.040.

11 After April 30, 1992, revenues generated from the tax imposed under  
12 this subsection in counties over five thousand population and cities  
13 over five thousand population that are required or choose to plan under  
14 RCW 36.70A.040 shall be used solely for financing capital projects  
15 specified in a capital facilities plan element of a comprehensive plan  
16 and housing relocation assistance under RCW 59.18.440 and 59.18.450.  
17 However, revenues (a) pledged by such counties and cities to debt  
18 retirement prior to April 30, 1992, may continue to be used for that  
19 purpose until the original debt for which the revenues were pledged is  
20 retired, or (b) committed prior to April 30, 1992, by such counties or  
21 cities to a project may continue to be used for that purpose until the  
22 project is completed.

23 (3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the  
24 legislative authority of any county or any city may impose an  
25 additional excise tax on each sale of real property in the  
26 unincorporated areas of the county for the county tax and in the  
27 corporate limits of the city for the city tax at a rate not exceeding  
28 one-half of one percent of the selling price.

29 (4) Taxes imposed under this section shall be collected from  
30 persons who are taxable by the state under chapter 82.45 RCW upon the  
31 occurrence of any taxable event within the unincorporated areas of the  
32 county or within the corporate limits of the city, as the case may be.

33 (5) Taxes imposed under this section shall comply with all  
34 applicable rules, regulations, laws, and court decisions regarding real  
35 estate excise taxes as imposed by the state under chapter 82.45 RCW.

36 (6) As used in this section, "city" means any city or town and  
37 "capital project" means those public works projects of a local  
38 government for planning, acquisition, construction, reconstruction,  
39 repair, replacement, rehabilitation, or improvement of streets; roads;

1 highways; sidewalks; street and road lighting systems; traffic signals;  
2 bridges; domestic water systems; storm and sanitary sewer systems;  
3 parks; recreational facilities; law enforcement facilities; fire  
4 protection facilities; trails; libraries; administrative and/or  
5 judicial facilities; river and/or waterway flood control projects by  
6 those jurisdictions that, prior to June 11, 1992, have expended funds  
7 derived from the tax authorized by this section for such purposes; and,  
8 until December 31, 1995, housing projects for those jurisdictions that,  
9 prior to June 11, 1992, have expended or committed to expend funds  
10 derived from the tax authorized by this section or the tax authorized  
11 by RCW 82.46.035 for such purposes.

12       **Sec. 10.** RCW 82.45.180 and 1993 sp.s. c 25 s 510 are each amended  
13 to read as follows:

14       (1) For taxes collected by the county under this chapter, the  
15 county treasurer shall collect a two-dollar fee on all transactions  
16 required by this chapter where the transaction does not require the  
17 payment of tax and for all transactions where the calculated tax fee is  
18 less than two dollars. The county treasurer shall place one percent of  
19 the proceeds of the tax imposed by this chapter and the treasurer's fee  
20 in the county current expense fund to defray costs of collection and  
21 shall pay over to the state treasurer and account to the department of  
22 revenue for the remainder of the proceeds at the same time the county  
23 treasurer remits funds to the state under RCW 84.56.280. The state  
24 treasurer shall deposit the proceeds in the general fund for the  
25 support of the common schools.

26       (2) For taxes collected by the department of revenue under this  
27 chapter, the department shall remit the tax to the state treasurer who  
28 shall deposit the proceeds of any state tax in the general fund for the  
29 support of the common schools. The state treasurer shall deposit the  
30 proceeds of any local taxes imposed under chapter 82.46 RCW in the  
31 local real estate excise tax account hereby created in the state  
32 treasury. Moneys in the local real estate excise tax account may be  
33 spent only for distribution to counties, cities, and towns imposing a  
34 tax under chapter 82.46 RCW. Except as provided in RCW 43.08.190, all  
35 earnings of investments of balances in the local real estate excise tax  
36 account shall be credited to the local real estate excise tax account  
37 and distributed to the counties, cities, and towns monthly. Monthly  
38 the state treasurer shall make distribution from the local real estate



1 having first given due notice of the time and place and terms of said  
2 sale, and, whereas, in pursuance of said order of the said board of  
3 county commissioners, and of the laws of the state of Washington, and  
4 for and in consideration of the sum of . . . . . dollars, lawful  
5 money of the United States of America, to me in hand paid, the receipt  
6 whereof is hereby acknowledged, I have this day sold to . . . . . the  
7 following described real property, and which said real property is the  
8 property of . . . . . county, and which is particularly described as  
9 follows, to wit: . . . . ., the said . . . . . being the  
10 highest and best bidder at said sale, and the said sum being the  
11 highest and best sum bid at said sale;

12 NOW, THEREFORE, Know ye that I, . . . . ., county treasurer of  
13 said county of . . . . ., state of Washington, in consideration of  
14 the premises and by virtue of the statutes of the state of Washington,  
15 in such cases made and provided, do hereby grant and convey unto  
16 . . . . ., heirs and assigns, forever, the said real property  
17 hereinbefore described, as fully and completely as said party of the  
18 first part can by virtue of the premises convey the same.

19 Given under my hand and seal of office this . . . . . day of  
20 . . . . ., ((A.D. 19)). . .

21 . . . . .  
22 County Treasurer,  
23 By . . . . .  
24 Deputy:

25 PROVIDED, That when by order of the board of county commissioners any  
26 of the minerals or other resources enumerated in RCW 84.64.270 (as  
27 recodified by this act) are reserved, the deed or contract of purchase  
28 shall contain the following reservation:

29 The party of the first part hereby expressly saves, excepts and  
30 reserves out of the grant hereby made, unto itself, its successors, and  
31 assigns, forever, all oils, gases, coals, ores, minerals, gravel,  
32 timber and fossils of every name, kind or description, and which may be  
33 in or upon said lands above described; or any part thereof, and the  
34 right to explore the same for such oils, gases, coal, ores, minerals,  
35 gravel, timber and fossils; and it also hereby expressly saves reserves  
36 out of the grant hereby made, unto itself, its successors and assigns,  
37 forever, the right to enter by itself, its agents, attorneys and  
38 servants upon said lands, or any part or parts thereof, at any and all  
39 times, for the purpose of opening, developing and working mines

1 thereon, and taking out and removing therefrom all such oils, gases,  
2 coal, ores, minerals, gravel, timber and fossils, and to that end it  
3 further expressly reserves out of the grant hereby made, unto itself,  
4 its successors and assigns, forever, the right by it or its agents,  
5 servants and attorneys at any and all times to erect, construct,  
6 maintain and use all such buildings, machinery, roads and railroads,  
7 sink such shafts, remove such oil, and to remain on said lands or any  
8 part thereof, for the business of mining and to occupy as much of said  
9 lands as may be necessary or convenient for the successful prosecution  
10 of such mining business, hereby expressly reserving to itself, its  
11 successors and assigns, as aforesaid, generally, all rights and powers  
12 in, to and over, said land, whether herein expressed or not, reasonably  
13 necessary or convenient to render beneficial and efficient the complete  
14 enjoyment of the property and the rights hereby expressly reserved. No  
15 rights shall be exercised under the foregoing reservation, by the  
16 county, its successors or assigns, until provision has been made by the  
17 county, its successors or assigns, to pay to the owner of the land upon  
18 which the rights herein reserved to the county, its successors or  
19 assigns, are sought to be exercised, full payment for all damages  
20 sustained by said owner, by reason of entering upon said land:  
21 PROVIDED, That if said owner from any cause whatever refuses or  
22 neglects to settle said damages, then the county, its successors or  
23 assigns, or any applicant for a lease or contract from the county for  
24 the purpose of prospecting for or mining valuable minerals, or  
25 operation contract, or lease, for mining coal, or lease for extracting  
26 petroleum or natural gas, shall have the right to institute such legal  
27 proceedings in the superior court of the county wherein the land is  
28 situated, as may be necessary to determine the damages which said owner  
29 of said land may suffer: PROVIDED, The county treasurer shall cross  
30 out of such reservation any of said minerals or other resources which  
31 were not reserved by order of the said board.

32       **Sec. 14.** RCW 84.64.330 and 1961 c 15 s 84.64.330 are each amended  
33 to read as follows:

34       In any and all instances in this state in which a treasurer's deed  
35 to real property has been or shall be issued to the county in  
36 proceedings to foreclose the lien of general taxes, and for any reason  
37 a defect in title exists or adverse claims against the same have not  
38 been legally determined, the county or its successors in interest or

1 assigns shall have authority to institute an action in the superior  
2 court in said county to correct such defects, and to determine such  
3 adverse claims and the priority thereof as in RCW 84.64.330 through  
4 84.64.440 (~~provided~~) (as recodified by this act).

5 **Sec. 15.** RCW 84.64.340 and 1961 c 15 s 84.64.340 are each amended  
6 to read as follows:

7 The county or its successors in interest or assigns shall have  
8 authority to include in one action any and all tracts of land in which  
9 plaintiff or plaintiffs in such action, jointly or severally, has or  
10 claims to have an interest. Such action shall be one in rem as against  
11 every right and interest in and claim against any and every part of the  
12 real property involved, except so much thereof as may be at the time  
13 the summons and notice is filed with the clerk of the superior court in  
14 the actual, open and notorious possession of any person or corporation,  
15 and then except only as to the interest claimed by such person so in  
16 possession: PROVIDED, That the possession required under the  
17 provisions of RCW 84.64.330 through 84.64.440 (as recodified by this  
18 act) shall be construed to be that by personal occupancy only, and not  
19 merely by representation or in contemplation of law. No person, firm  
20 or corporation claiming an interest in or to such lands need be  
21 specifically named in the summons and notice, except as in RCW  
22 84.64.330 through 84.64.440 (~~provided~~) (as recodified by this act),  
23 and no pleadings other than the summons and notice and the written  
24 statements of those claiming a right, title and interest in and to the  
25 property involved shall be required.

26 **Sec. 16.** RCW 84.64.350 and 1961 c 15 s 84.64.350 are each amended  
27 to read as follows:

28 Upon filing a copy of the summons and notice in the office of the  
29 county clerk, service thereof as against every interest in and claim  
30 against any and every part of the property described in such summons  
31 and notice, and every person or corporation, except one who is in the  
32 actual, open and notorious possession of any of said properties, shall  
33 be had by publication in the official county newspaper for six  
34 consecutive weeks; and no affidavit for publication of such summons and  
35 notice shall be required. In case there are outstanding local  
36 improvement assessments against any of the real property described in  
37 the summons and notice, a copy of the same shall be served on the

1 treasurer of the city or town within which such real property is  
2 situated within five days after such summons and notice is filed.

3 The summons and notice in such action shall contain the title of  
4 the court; specify in general terms the years for which the taxes were  
5 levied and the amount of the taxes and the costs for which each tract  
6 of land was sold; give the legal description of each tract of land  
7 involved, and the tax record owner thereof during the years in which  
8 the taxes for which the property was sold were levied; state that the  
9 purpose of the action is to foreclose all adverse claims of every  
10 nature in and to the property described, and to have the title of  
11 existing liens and claims of every nature against said described real  
12 property, except that of the county, forever barred.

13 Said summons and notice shall also summon all persons, firms and  
14 corporations claiming any right, title and interest in and to said  
15 described real property to appear within sixty days after the date of  
16 the first publication, specifying the day and year, and state in  
17 writing what right, title and interest they have or claim to have in  
18 and to the property described, and file the same with the clerk of the  
19 court above named; and shall notify them that in case of their failure  
20 so to do, judgment will be rendered determining that the title to said  
21 real property is in the county free from all existing adverse  
22 interests, rights or claims whatsoever: PROVIDED, That in case any of  
23 the lands involved is in the actual, open and notorious possession of  
24 anyone at the time the summons and notice is filed, as herein provided,  
25 a copy of the same modified as herein specified shall be served  
26 personally upon such person in the same manner as summons is served in  
27 civil actions generally. Said summons shall be substantially in the  
28 form above outlined, except that in lieu of the statement relative to  
29 the date and day of publication it shall require the person served to  
30 appear within twenty days after the day of service, exclusive of the  
31 date of service, and that the day of service need not be specified  
32 therein, and except further that the recitals regarding the amount of  
33 the taxes and costs and the years the same were levied, the legal  
34 description of the land and the tax record owner thereof may be omitted  
35 except as to the land occupied by the persons served.

36 Every summons and notice provided for in RCW 84.64.330 through  
37 84.64.440 (as recodified by this act) shall be subscribed by the  
38 prosecuting attorney of the county, or by any successor or assign of

1 the county or his attorney, as the case may be, followed by his post  
2 office address.

3 **Sec. 17.** RCW 84.64.380 and 1961 c 15 s 84.64.380 are each amended  
4 to read as follows:

5 The right of action of the county, its successors or assigns, under  
6 RCW 84.64.330 through 84.64.440 (as recodified by this act) shall rest  
7 on the validity of the taxes involved, and the plaintiff shall be  
8 required to prove only the amount of the former judgment foreclosing  
9 the lien thereof, together with the costs of the foreclosure and sale  
10 of each tract of land for said taxes, and all the presumptions in favor  
11 of the tax foreclosure sale and issuance of treasurer's deed existing  
12 by law shall obtain in said action.

13 **Sec. 18.** RCW 84.64.420 and 1961 c 15 s 84.64.420 are each amended  
14 to read as follows:

15 Nothing in RCW 84.64.330 through 84.64.440 (as recodified by this  
16 act) contained shall be construed to deprive any city or town, local  
17 improvement or special assessment district of its right to  
18 reimbursement for special assessments out of any surplus over and above  
19 the taxes, interest and costs involved.

20 **Sec. 19.** RCW 84.64.430 and 1961 c 15 s 84.64.430 are each amended  
21 to read as follows:

22 That in all cases where any county of the state of Washington has  
23 perfected title to real estate owned by such county, under the  
24 provisions of RCW 84.64.330 through 84.64.420 (as recodified by this  
25 act) and resells the same or part thereof, it shall give to the  
26 purchaser a warranty deed in substantially the following form:

27 STATE OF WASHINGTON }  
28 } ss.  
29 County of . . . . . |

30 This indenture, made this . . . . day of . . . . . 19. . . ,  
31 between . . . . . as treasurer of . . . . . county, state of  
32 Washington, the party of the first part, and . . . . . , party of the  
33 second part.

34 WITNESSETH, THAT WHEREAS, at a public sale of real property, held  
35 on the . . . . day of . . . . . ((A.D.—19))1. . . , pursuant to an

1 order of the board of county commissioners of the county of  
2 . . . . ., state of Washington, duly made and entered, and after  
3 having first given due notice of the time and place and terms of said  
4 sale, and, whereas, in pursuance of said order of the said board of  
5 county commissioners, and of the laws of the state of Washington, and  
6 for and in consideration of the sum of . . . . . dollars, lawful  
7 money of the United States of America, to me in hand paid, the receipt  
8 whereof is hereby acknowledged, I have this day sold to . . . . . the  
9 following described real property, and which said real property is the  
10 property of . . . . . county, and which is particularly described as  
11 follows, to wit:

12 . . . . ., the said . . . . . being the highest and best bidder  
13 at said sale, and the said sum being the highest and best sum bid at  
14 said sale:

15 NOW THEREFORE KNOW YE that I, . . . . . county treasurer of said  
16 county of . . . . ., state of Washington, in consideration of the  
17 premises and by virtue of the statutes of the state of Washington, in  
18 such cases made and provided, do hereby grant, convey and warrant on  
19 behalf of . . . . . county unto . . . . ., his heirs and assigns,  
20 forever, the said real property hereinbefore described.

21 Given under my hand and seal of office this . . . . . day of  
22 . . . . . ((A.D.)), ((19)). . .

23 . . . . .  
24 County Treasurer.  
25 By . . . . .  
26 Deputy.

27 **Sec. 20.** RCW 84.64.440 and 1961 c 15 s 84.64.440 are each amended  
28 to read as follows:

29 No recovery for breach of warranty shall be had, against the county  
30 executing a deed under the provisions of RCW 84.64.430 (as recodified  
31 by this act), in excess of the purchase price of the land described in  
32 such deed, with interest at the legal rate.

33 **Sec. 21.** RCW 36.35.070 and 1972 ex.s. c 150 s 8 are each amended  
34 to read as follows:

35 The provisions of this chapter shall be deemed as alternatives to,  
36 and not be limited by, the provisions of RCW 39.33.010, 36.34.130, and  
37 84.64.310 (as recodified by this act), nor shall the authority granted

1 in this chapter be held to be subjected to or qualified by the terms of  
2 such statutory provisions.

3 NEW SECTION. **Sec. 22.** RCW 84.64.220 (as amended by this act),  
4 84.64.230, 84.64.270, 84.64.300 (as amended by this act), 84.64.310,  
5 84.64.320, 84.64.330 (as amended by this act), 84.64.340 (as amended by  
6 this act), 84.64.350 (as amended by this act), 84.64.360, 84.64.370,  
7 84.64.380 (as amended by this act), 84.64.390, 84.64.400, 84.64.410,  
8 84.64.420 (as amended by this act), 84.64.430 (as amended by this act),  
9 84.64.440 (as amended by this act), 84.64.450, and 84.64.460 are each  
10 recodified as sections in chapter 36.35 RCW.

11 NEW SECTION. **Sec. 23.** The following acts or parts of acts are  
12 each repealed:

- 13 (1) RCW 36.35.030 and 1972 ex.s. c 150 s 4;  
14 (2) RCW 36.35.040 and 1972 ex.s. c 150 s 5;  
15 (3) RCW 36.35.050 and 1972 ex.s. c 150 s 6; and  
16 (4) RCW 36.35.060 and 1972 ex.s. c 150 s 7.

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