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BILL ANALYSIS

Local Government & Housing Committee

SB 6466

Brief Description: Modifying county treasurer administration provisions.

Sponsors: Senators Gardner and Swecker.

Brief Summary of Bill

Modifies county treasurer administrative provisions.

Hearing Date: 2/20/02

Staff: Amy Wood (786-7127).

Background:

The county treasurer operates under the authority of various state statutes concerning aspects of receiving, processing and disbursing funds. The county treasurer is the custodian of the county's money and the administrator of the county's financial transactions. In addition to services for the county, the county treasurer provides financial services to special purpose districts and other units of local government, including the responsibility to receipt, disburse, invest and account for the funds of each of these entities. The treasurer receives and disburses funds, invests funds held and maintains financial records in accordance with accepted accounting principles. The county treasurer is also responsible for collection of various taxes, including legal proceedings to collect past due amounts. The county treasurer has other miscellaneous duties such as conducting bond sales and sales of surplus county property.

Summary of Bill:

A variety of technical changes are made in laws relating to county treasurers.

 Notice requirements for foreclosure for delinquent local improvement assessments are clarified. The current assessor rolls and treasurer rolls must be checked so that foreclosure notices are sent to all known addresses identified for the owner and/or taxpayer.

- The treasurer may in his or her discretion grant an exception to the requirement that the local government make deposits with the treasurer every 24 hours if the treasurer has a written request from the agency; and if the agency ensures that the money is held with proper safekeeping and proper theft protection. If an exception is granted, the treasurer shall state the frequency with which deposits are required as long as no exception is longer than one week.
- · Makes mandatory the requirement that owners of mobile homes or park model trailers obtain a temporary trip permit from the department of transportation to operate the vehicle on public highways. The department of transportation may only issue a trip permit if the owner's property taxes have been paid in full.
- · Property cannot be subdivided into two or more lots until all delinquent taxes and assessments on the entire parcel have been paid, unless the property is being acquired by a government for public use.
- · An owner is prohibited from selling or mortgaging personal property until all property taxes have been satisfied.
- Tax refunds made as a result of mistake, inadvertence or lack of knowledge by either a
 public official, employee, or any person with no legal interest in the property shall not
 include refund interest.

Appropriation: None.

Fiscal Note: Not Requested.

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