

CERTIFICATION OF ENROLLMENT

SENATE BILL 6466

Chapter 168, Laws of 2002

57th Legislature
2002 Regular Session

COUNTY TREASURERS

EFFECTIVE DATE: 6/13/02

Passed by the Senate March 11, 2002
YEAS 42 NAYS 1

BRAD OWEN

President of the Senate

Passed by the House March 5, 2002
YEAS 96 NAYS 1

FRANK CHOPP

**Speaker of the
House of Representatives**

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 6466** as passed by the Senate and the House of Representatives on the dates hereon set forth.

TONY M. COOK

Secretary

Approved March 27, 2002

FILED

March 27, 2002 - 8:48 a.m.

GARY LOCKE

Governor of the State of Washington

**Secretary of State
State of Washington**

SENATE BILL 6466

AS AMENDED BY THE HOUSE

Passed Legislature - 2002 Regular Session

State of Washington

57th Legislature

2002 Regular Session

By Senators Gardner and Swecker

Read first time 01/17/2002. Referred to Committee on State & Local Government.

1 AN ACT Relating to county treasurer administration; and amending
2 RCW 35.50.030, 36.94.230, 43.09.240, 36.29.010, 46.16.160, 46.44.170,
3 46.44.173, 84.40.042, 84.64.060, 84.64.070, 84.69.020, and 84.69.100.

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

5 **Sec. 1.** RCW 35.50.030 and 1997 c 393 s 1 are each amended to read
6 as follows:

7 If on the first day of January in any year, two installments of any
8 local improvement assessment are delinquent, or if the final
9 installment thereof has been delinquent for more than one year, the
10 city or town shall proceed with the foreclosure of the delinquent
11 assessment or delinquent installments thereof by proceedings brought in
12 its own name in the superior court of the county in which the city or
13 town is situate.

14 The proceedings shall be commenced on or before March 1st of that
15 year or on or before such other date in such year as may be fixed by
16 general ordinance, but not before the city or town treasurer has
17 notified by certified mail the persons whose names appear on the
18 current assessment roll as owners of the property charged with the
19 assessments or installments which are delinquent, at the address last

1 known to the treasurer, a notice thirty days before the commencement of
2 the proceedings. If the person whose name appears on the ((tax))
3 assessment rolls of the county assessor as owner of the property, or
4 whose name appears on the tax rolls of the county treasurer as taxpayer
5 of the property, or the address shown for the owner, differs from that
6 appearing on the city or town assessment roll, then the treasurer shall
7 also mail a copy of the notice to that person or that address.

8 The notice shall state the amount due, including foreclosure costs,
9 upon each separate lot, tract, or parcel of land and the date after
10 which the proceedings will be commenced. The city or town treasurer
11 shall file with the clerk of the superior court at the time of
12 commencement of the foreclosure proceeding the affidavit of the person
13 who mailed the notices. This affidavit shall be conclusive proof of
14 compliance with the requirements of this section.

15 **Sec. 2.** RCW 36.94.230 and 1981 c 313 s 4 are each amended to read
16 as follows:

17 Utility local improvement districts and local improvement districts
18 to carry out all or any portion of the general plan, or additions and
19 betterments thereof, may be initiated either by resolution of the
20 county legislative authority or by petition signed by the owners
21 according to the records of the office of the county ((auditor))
22 assessor of at least fifty-one percent of the area of land within the
23 limits of the local district to be created.

24 In case the county legislative authority desires to initiate the
25 formation of a local district by resolution, it shall first pass a
26 resolution declaring its intention to order such improvement, setting
27 forth the nature and territorial extent of such proposed improvement,
28 designating the number of the proposed local district, describing the
29 boundaries thereof, stating the estimated cost and expense of the
30 improvement and the proportionate amount thereof which will be borne by
31 the property within the proposed district, and fixing a date, time, and
32 place for a public hearing on the formation of the proposed local
33 district.

34 In case any such local district is initiated by petition, such
35 petition shall set forth the nature and territorial extent of such
36 proposed improvement and the fact that the signers thereof are the
37 owners according to the records of the county ((auditor)) assessor of
38 at least fifty-one percent of the area of land within the limits of the

1 local district to be created. Upon the filing of such petition with
2 the clerk of the county legislative authority, the authority shall
3 determine whether the same is sufficient, and the authority's
4 determination thereof shall be conclusive upon all persons. No person
5 may withdraw his or her name from said petition after the filing
6 thereof with the clerk of the county legislative authority. If the
7 county legislative authority finds the petition to be sufficient, it
8 shall proceed to adopt a resolution declaring its intention to order
9 the improvement petitioned for, setting forth the nature and
10 territorial extent of said improvement, designating the number of the
11 proposed local district, describing the boundaries thereof, stating the
12 estimated cost and expense of the improvement and the proportionate
13 amount thereof which will be borne by the property within the proposed
14 local district, and fixing a date, time, and place for a public hearing
15 on the formation of the proposed local district.

16 Notice of the adoption of the resolution of intention, whether
17 adopted on the initiative of the board or pursuant to a petition of the
18 property owners, shall be published in at least two consecutive issues
19 of a newspaper of general circulation in the proposed local district,
20 the date of the first publication to be at least fifteen days prior to
21 the date fixed by such resolution for hearing before the county
22 legislative authority. Notice of the adoption of the resolution of
23 intention shall also be given each owner or reputed owner of any lot,
24 tract, parcel of land, or other property within the proposed local
25 district by mailing said notice at least fifteen days before the date
26 fixed for the public hearing to the owner or reputed owner of the
27 property as shown on the tax rolls of the county treasurer at the
28 address shown thereon. The notice shall refer to the resolution of
29 intention and designate the proposed local district by number. Said
30 notice shall also set forth the nature of the proposed improvement, the
31 total estimated cost, the proportion of total cost to be borne by
32 assessments, the estimated amount of the cost and expense of such
33 improvement to be borne by the particular lot, tract, or parcel, the
34 date, time, and place of the hearing before the county legislative
35 authority; and in the case of improvements initiated by resolution,
36 said notice shall also state that all persons desiring to object to the
37 formation of the proposed district must file their written protests
38 with the clerk of the county legislative authority before the time
39 fixed for said public hearing.

1 **Sec. 3.** RCW 43.09.240 and 1995 c 301 s 13 are each amended to read
2 as follows:

3 Every public officer and employee of a local government shall keep
4 all accounts of his or her office in the form prescribed and make all
5 reports required by the state auditor. Any public officer or employee
6 who refuses or willfully neglects to perform such duties shall be
7 subject to removal from office in an appropriate proceeding for that
8 purpose brought by the attorney general or by any prosecuting attorney.

9 Every public officer and employee, whose duty it is to collect or
10 receive payments due or for the use of the public shall deposit such
11 moneys collected or received by him or her with the treasurer of the
12 local government once every twenty-four consecutive hours. The
13 treasurer may in his or her discretion grant an exception where such
14 daily transfers would not be administratively practical or feasible as
15 long as the treasurer has received a written request from the
16 department, district, or agency, and where the department, district, or
17 agency certifies that the money is held with proper safekeeping and
18 that the entity carries out proper theft protection to reduce risk of
19 loss of funds. Exceptions granted by the treasurer shall state the
20 frequency with which deposits are required as long as no exception
21 exceeds a time period greater than one deposit per week.

22 In case a public officer or employee collects or receives funds for
23 the account of a local government of which he or she is an officer or
24 employee, the treasurer shall, by Friday of each week, pay to the
25 proper officer of the local government for the account of which the
26 collection was made or payment received, the full amount collected or
27 received during the current week for the account of the district.

28 **Sec. 4.** RCW 36.29.010 and 2001 c 299 s 4 are each amended to read
29 as follows:

30 The county treasurer:

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

34 (2) Shall issue a receipt in duplicate for all money received other
35 than taxes; the treasurer shall deliver immediately to the person
36 making the payment the original receipt and the duplicate shall be
37 retained by the treasurer;

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

5 (4) Shall endorse, before the date of issue by the county or by any
6 taxing district for whom the county treasurer acts as treasurer, on the
7 face of all warrants for which there are not sufficient funds for
8 payment, "interest bearing warrant." When there are funds to redeem
9 outstanding warrants, the county treasurer shall give notice:

10 (a) By publication in a legal newspaper published or circulated in
11 the county; or

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

14 (c) By notification to the financial institution holding the
15 warrant;

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

18 (6) Shall maintain financial records reflecting receipts and
19 disbursement by fund in accordance with generally accepted accounting
20 principles;

21 (7) Shall account for and pay all bonded indebtedness for the
22 county and all special districts for which the county treasurer acts as
23 treasurer;

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

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

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

35 Money received by all entities for whom the county treasurer serves
36 as treasurer must be deposited within twenty-four hours unless a waiver
37 is granted by the county treasurer in accordance with RCW 43.09.240.

1 **Sec. 5.** RCW 46.16.160 and 1999 c 270 s 1 are each amended to read
2 as follows:

3 (1) The owner of a vehicle which under reciprocal relations with
4 another jurisdiction would be required to obtain a license registration
5 in this state or an unlicensed vehicle which would be required to
6 obtain a license registration for operation on public highways of this
7 state may, as an alternative to such license registration, secure and
8 operate such vehicle under authority of a trip permit issued by this
9 state in lieu of a Washington certificate of license registration, and
10 licensed gross weight if applicable. The licensed gross weight may not
11 exceed eighty thousand pounds for a combination of vehicles nor forty
12 thousand pounds for a single unit vehicle with three or more axles.
13 Trip permits (~~((may also be issued))~~) are required for movement of mobile
14 homes (~~((pursuant to RCW 46.44.170))~~) or park model trailers and may only
15 be issued if property taxes are paid in full. For the purpose of this
16 section, a vehicle is considered unlicensed if the licensed gross
17 weight currently in effect for the vehicle or combination of vehicles
18 is not adequate for the load being carried. Vehicles registered under
19 RCW 46.16.135 shall not be operated under authority of trip permits in
20 lieu of further registration within the same registration year.

21 (2) Each trip permit shall authorize the operation of a single
22 vehicle at the maximum legal weight limit for such vehicle for a period
23 of three consecutive days commencing with the day of first use. No
24 more than three such permits may be used for any one vehicle in any
25 period of thirty consecutive days, except that in the case of a
26 recreational vehicle as defined in RCW 43.22.335, no more than two trip
27 permits may be used for any one vehicle in a one-year period. Every
28 permit shall identify, as the department may require, the vehicle for
29 which it is issued and shall be completed in its entirety and signed by
30 the operator before operation of the vehicle on the public highways of
31 this state. Correction of data on the permit such as dates, license
32 number, or vehicle identification number invalidates the permit. The
33 trip permit shall be displayed on the vehicle to which it is issued as
34 prescribed by the department.

35 (3) Vehicles operating under authority of trip permits are subject
36 to all laws, rules, and regulations affecting the operation of like
37 vehicles in this state.

1 (4) Prorate operators operating commercial vehicles on trip permits
2 in Washington shall retain the customer copy of such permit for four
3 years.

4 (5) Trip permits may be obtained from field offices of the
5 department of transportation, Washington state patrol, department of
6 licensing, or other agents appointed by the department. For each
7 permit issued, there shall be collected a filing fee as provided by RCW
8 46.01.140, an administrative fee of eight dollars, and an excise tax of
9 one dollar. If the filing fee amount of one dollar prescribed by RCW
10 46.01.140 is increased or decreased after January 1, 1981, the
11 administrative fee shall be adjusted to compensate for such change to
12 insure that the total amount collected for the filing fee,
13 administrative fee, and excise tax remain at ten dollars. These fees
14 and taxes are in lieu of all other vehicle license fees and taxes. No
15 exchange, credits, or refunds may be given for trip permits after they
16 have been purchased.

17 (6) The department may appoint county auditors or businesses as
18 agents for the purpose of selling trip permits to the public. County
19 auditors or businesses so appointed may retain the filing fee collected
20 for each trip permit to defray expenses incurred in handling and
21 selling the permits.

22 (7) A violation of or a failure to comply with any provision of
23 this section is a gross misdemeanor.

24 (8) The department of licensing may adopt rules as it deems
25 necessary to administer this section.

26 (9) A surcharge of five dollars is imposed on the issuance of trip
27 permits. The portion of the surcharge paid by motor carriers must be
28 deposited in the motor vehicle fund for the purpose of supporting
29 vehicle weigh stations, weigh-in-motion programs, and the commercial
30 vehicle information systems and networks program. The remaining
31 portion of the surcharge must be deposited in the motor vehicle fund
32 for the purpose of supporting congestion relief programs. All other
33 administrative fees and excise taxes collected under the provisions of
34 this chapter shall be forwarded by the department with proper
35 identifying detailed report to the state treasurer who shall deposit
36 the administrative fees to the credit of the motor vehicle fund and the
37 excise taxes to the credit of the general fund. Filing fees will be
38 forwarded and reported to the state treasurer by the department as
39 prescribed in RCW 46.01.140.

1 **Sec. 6.** RCW 46.44.170 and 1986 c 211 s 4 are each amended to read
2 as follows:

3 (1) Any person moving a mobile home as defined in RCW 46.04.302 or
4 a park model trailer as defined in RCW 46.04.622 upon public highways
5 of the state must obtain a special permit from the department of
6 transportation and local authorities pursuant to RCW 46.44.090 and
7 46.44.093 and shall pay the proper fee as prescribed by RCW 46.44.0941
8 and 46.44.096.

9 (2) A special permit issued as provided in subsection (1) of this
10 section for the movement of any mobile home or a park model that is
11 assessed for purposes of property taxes shall not be valid until the
12 county treasurer of the county in which the mobile home or park model
13 trailer is located shall endorse or attach thereto his or her
14 certificate that all property taxes which are a lien or which are
15 delinquent, or both, upon the mobile home or park model trailer being
16 moved have been satisfied. Further, any mobile home or park model
17 trailer required to have a special movement permit under this section
18 shall display an easily recognizable decal: PROVIDED, That endorsement
19 or certification by the county treasurer and the display of said decal
20 is not required when a mobile home or park model trailer is to enter
21 the state or is being moved from a manufacturer or distributor to a
22 retail sales outlet or directly to the purchaser's designated location
23 or between retail and sales outlets. It shall be the responsibility of
24 the owner of the mobile home or park model trailer subject to property
25 taxes or the agent to obtain such endorsement from the county treasurer
26 and said decal.

27 (3) Nothing herein should be construed as prohibiting the issuance
28 of vehicle license plates for a mobile home or park model trailer
29 subject to property taxes, but no such plates shall be issued unless
30 the mobile home or park model trailer subject to property taxes for
31 which such plates are sought has been listed for property tax purposes
32 in the county in which it is principally located and the appropriate
33 fee for such license has been paid.

34 (4) The department of transportation and local authorities are
35 authorized to adopt reasonable rules for implementing the provisions of
36 this section. The department of transportation shall adopt rules
37 specifying the design, reflective characteristics, annual coloration,
38 and for the uniform implementation of the decal required by this
39 section.

1 **Sec. 7.** RCW 46.44.173 and 1984 c 7 s 61 are each amended to read
2 as follows:

3 (1) Upon validation of a special permit as provided in RCW
4 46.44.170, the county treasurer shall forward notice of movement of the
5 mobile home or park model trailer subject to property taxes to the
6 treasurer's own county assessor and to the county assessor of the
7 county in which the mobile home or park model trailer will be located.

8 (2) When a single trip special permit not requiring tax
9 certification is issued, the department of transportation or the local
10 authority shall notify the assessor of the county in which the mobile
11 home or park model trailer is to be located. When a continuous trip
12 special permit is used to transport a mobile home or park model trailer
13 not requiring tax certification, the transporter shall notify the
14 assessor of the county in which the mobile home or park model trailer
15 is to be located. Notification is not necessary when the destination
16 of a mobile home or park model trailer is a manufacturer, distributor,
17 retailer, or location outside the state.

18 (3) A notification under this section shall state the specific,
19 residential destination of the mobile home or park model trailer.

20 **Sec. 8.** RCW 84.40.042 and 1997 c 393 s 17 are each amended to read
21 as follows:

22 (1) When real property is divided in accordance with chapter 58.17
23 RCW, the assessor shall carefully investigate and ascertain the true
24 and fair value of each lot and assess each lot on that same basis,
25 unless specifically provided otherwise by law. For purposes of this
26 section, "lot" has the same definition as in RCW 58.17.020.

27 (a) For each lot on which an advance tax deposit has been paid in
28 accordance with RCW 58.08.040, the assessor shall establish the true
29 and fair value by October 30 of the year following the recording of the
30 plat, replat, altered plat, or binding site plan. The value
31 established shall be the value of the lot as of January 1 of the year
32 the original parcel of real property was last revalued. An additional
33 property tax shall not be due on the land until the calendar year
34 following the year for which the advance tax deposit was paid if the
35 deposit was sufficient to pay the full amount of the taxes due on the
36 property.

37 (b) For each lot on which an advance tax deposit has not been paid,
38 the assessor shall establish the true and fair value not later than the

1 calendar year following the recording of the plat, map, subdivision, or
2 replat. For purposes of this section, "subdivision" means a division
3 of land into two or more lots.

4 (c) For each subdivision, all current year and delinquent taxes and
5 assessments on the entire tract must be paid in full in accordance with
6 RCW 58.17.160 and 58.08.030 except when property is being acquired by
7 a government for public use. For purposes of this section, "current
8 year taxes" means taxes that are collectible under RCW 84.56.010
9 subsequent to February 14.

10 (2) When the assessor is required by law to segregate any part or
11 parts of real property, assessed before or after July 27, 1997, as one
12 parcel or when the assessor is required by law to combine parcels of
13 real property assessed before or after July 27, 1997, as two or more
14 parcels, the assessor shall carefully investigate and ascertain the
15 true and fair value of each part or parts of the real property and each
16 combined parcel and assess each part or parts or each combined parcel
17 on that same basis.

18 **Sec. 9.** RCW 84.64.060 and 1963 c 88 s 1 are each amended to read
19 as follows:

20 Any person owning an interest in lands or lots upon which judgment
21 is prayed, as provided in this chapter, may in person or by agent pay
22 the taxes, interest and costs due thereon to the county treasurer of
23 the county in which the same are situated, at any time before the day
24 of the sale; and for the amount so paid he or she shall have a lien on
25 the property liable for taxes, interest and costs for which judgment is
26 prayed; and the person or authority who shall collect or receive the
27 same shall give a receipt for such payment, or issue to such person a
28 certificate showing such payment. If paying by agent, the agent shall
29 provide notarized documentation of the agency relationship.

30 **Sec. 10.** RCW 84.64.070 and 1991 c 245 s 26 are each amended to
31 read as follows:

32 Real property upon which certificates of delinquency have been
33 issued under the provisions of this chapter, may be redeemed at any
34 time before the close of business the day before the day of the sale,
35 by payment, as prescribed by the county treasurer, to the county
36 treasurer of the proper county, of the amount for which the certificate
37 of delinquency was issued, together with interest at the statutory rate

1 per annum charged on delinquent general real and personal property
2 taxes from date of issuance of the certificate of delinquency until
3 paid. The person redeeming such property shall also pay the amount of
4 all taxes, interest and costs accruing after the issuance of such
5 certificate of delinquency, together with interest at the statutory
6 rate per annum charged on delinquent general real and personal property
7 taxes on such payment from the day the same was made. No fee shall be
8 charged for any redemption. Tenants in common or joint tenants shall
9 be allowed to redeem their individual interest in real property for
10 which certificates of delinquency have been issued under the provisions
11 of this chapter, in the manner and under the terms specified in (~~this~~
12 ~~section~~) RCW 84.64.060 for the redemption of real property other than
13 that of persons adjudicated to be legally incompetent or minors for
14 purposes of this section. If the real property of any minor, or any
15 person adjudicated to be legally incompetent, be sold for nonpayment of
16 taxes, the same may be redeemed at any time within three years after
17 the date of sale upon the terms specified in this section, on the
18 payment of interest at the statutory rate per annum charged on
19 delinquent general real and personal property taxes on the amount for
20 which the same was sold, from and after the date of sale, and in
21 addition the redemptioner shall pay the reasonable value of all
22 improvements made in good faith on the property, less the value of the
23 use thereof, which redemption may be made by themselves or by any
24 person in their behalf.

25 **Sec. 11.** RCW 84.69.020 and 1999 sp.s. c 8 s 2 are each amended to
26 read as follows:

27 On the order of the county treasurer, ad valorem taxes paid before
28 or after delinquency shall be refunded if they were:

29 (1) Paid more than once;

30 (2) Paid as a result of manifest error in description;

31 (3) Paid as a result of a clerical error in extending the tax
32 rolls;

33 (4) Paid as a result of other clerical errors in listing property;

34 (5) Paid with respect to improvements which did not exist on
35 assessment date;

36 (6) Paid under levies or statutes adjudicated to be illegal or
37 unconstitutional;

1 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
2 by any person exempted from paying real property taxes or a portion
3 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
4 hereafter amended;

5 (8) Paid as a result of mistake, inadvertence, or lack of knowledge
6 by either a public official or employee or by any person with respect
7 to real property in which the person paying the same has no legal
8 interest;

9 (9) Paid on the basis of an assessed valuation which was appealed
10 to the county board of equalization and ordered reduced by the board;

11 (10) Paid on the basis of an assessed valuation which was appealed
12 to the state board of tax appeals and ordered reduced by the board:
13 PROVIDED, That the amount refunded under subsections (9) and (10) of
14 this section shall only be for the difference between the tax paid on
15 the basis of the appealed valuation and the tax payable on the
16 valuation adjusted in accordance with the board's order;

17 (11) Paid as a state property tax levied upon property, the
18 assessed value of which has been established by the state board of tax
19 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
20 refunded shall only be for the difference between the state property
21 tax paid and the amount of state property tax which would, when added
22 to all other property taxes within the one percent limitation of
23 Article VII, section 2 of the state Constitution equal one percent of
24 the assessed value established by the board;

25 (12) Paid on the basis of an assessed valuation which was
26 adjudicated to be unlawful or excessive: PROVIDED, That the amount
27 refunded shall be for the difference between the amount of tax which
28 was paid on the basis of the valuation adjudged unlawful or excessive
29 and the amount of tax payable on the basis of the assessed valuation
30 determined as a result of the proceeding;

31 (13) Paid on property acquired under RCW 84.60.050, and canceled
32 under RCW 84.60.050(2);

33 (14) Paid on the basis of an assessed valuation that was reduced
34 under RCW 84.48.065;

35 (15) Paid on the basis of an assessed valuation that was reduced
36 under RCW 84.40.039; or

37 (16) Abated under RCW 84.70.010.

38 No refunds under the provisions of this section shall be made
39 because of any error in determining the valuation of property, except

1 as authorized in subsections (9), (10), (11), and (12) of this section
2 nor may any refunds be made if a bona fide purchaser has acquired
3 rights that would preclude the assessment and collection of the
4 refunded tax from the property that should properly have been charged
5 with the tax. Any refunds made on delinquent taxes shall include the
6 proportionate amount of interest and penalties paid. However, refunds
7 as a result of an incorrect payment authorized under subsection (8) of
8 this section made by a third party payee shall not include refund
9 interest. The county treasurer may deduct from moneys collected for
10 the benefit of the state's levy, refunds of the state levy including
11 interest on the levy as provided by this section and chapter 84.68 RCW.
12 The county treasurer of each county shall make all refunds
13 determined to be authorized by this section, and by the first Monday in
14 February of each year, report to the county legislative authority a
15 list of all refunds made under this section during the previous year.
16 The list is to include the name of the person receiving the refund, the
17 amount of the refund, and the reason for the refund.

18 **Sec. 12.** RCW 84.69.100 and 1997 c 67 s 1 are each amended to read
19 as follows:

20 Unless otherwise stated, refunds of taxes made pursuant to RCW
21 84.69.010 through 84.69.090 shall include interest from the date of
22 collection of the portion refundable: PROVIDED, That refunds on a
23 state, county, or district wide basis shall not commence to accrue
24 interest until six months following the date of the final order of the
25 court. No written protest by individual taxpayers need to be filed to
26 receive a refund on a state, county, or district wide basis. The rate
27 of interest shall be the equivalent coupon issue yield (as published by
28 the Board of Governors of the Federal Reserve System) of the average
29 bill rate for twenty-six week treasury bills as determined at the first
30 bill market auction conducted after June 30th of the calendar year
31 preceding the date the taxes were paid. The department of revenue
32 shall adopt this rate of interest by rule.

Passed the Senate March 11, 2002.

Passed the House March 5, 2002.

Approved by the Governor March 27, 2002.

Filed in Office of Secretary of State March 27, 2002.