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

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.

__________________________    __________________________
CERTIFICATE  TONY M. COOK
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.

FRANK CHOPP
Speaker of the House of Representatives

__________________________    __________________________
GARY LOCKE  Secretary of State
Governor of the State of Washington

Approved March 27, 2002

FILED

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

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GARY LOCKE  Secretary of State
Governor of the 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.

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

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

Sec. 1. RCW 35.50.030 and 1997 c 393 s 1 are each amended to read 3 as follows:

If on the first day of January in any year, two installments of any 4 local improvement assessment are delinquent, or if the final 5 installment thereof has been delinquent for more than one year, the 6 city or town shall proceed with the foreclosure of the delinquent 7 assessment or delinquent installments thereof by proceedings brought in 8 its own name in the superior court of the county in which the city or 9 town is situate.

The proceedings shall be commenced on or before March 1st of that 10 year or on or before such other date in such year as may be fixed by 11 general ordinance, but not before the city or town treasurer has 12 notified by certified mail the persons whose names appear on the 13 current assessment roll as owners of the property charged with the 14 assessments or installments which are delinquent, at the address last

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

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

Sec. 2. RCW 36.94.230 and 1981 c 313 s 4 are each amended to read
as follows:
Utility local improvement districts and local improvement districts
to carry out all or any portion of the general plan, or additions and
betterments thereof, may be initiated either by resolution of the
county legislative authority or by petition signed by the owners
according to the records of the office of the county ((auditor))
assessor of at least fifty-one percent of the area of land within the
limits of the local district to be created.

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

In case any such local district is initiated by petition, such
petition shall set forth the nature and territorial extent of such
proposed improvement and the fact that the signers thereof are the
owners according to the records of the county ((auditor)) assessor of
at least fifty-one percent of the area of land within the limits of the
local district to be created. Upon the filing of such petition with
the clerk of the county legislative authority, the authority shall
determine whether the same is sufficient, and the authority’s
determination thereof shall be conclusive upon all persons. No person
may withdraw his or her name from said petition after the filing
thereof with the clerk of the county legislative authority. If the
county legislative authority finds the petition to be sufficient, it
shall proceed to adopt a resolution declaring its intention to order
the improvement petitioned for, setting forth the nature and
territorial extent of said improvement, designating the number of the
proposed local district, describing the boundaries thereof, stating the
estimated cost and expense of the improvement and the proportionate
amount thereof which will be borne by the property within the proposed
local district, and fixing a date, time, and place for a public hearing
on the formation of the proposed local district.

Notice of the adoption of the resolution of intention, whether
adopted on the initiative of the board or pursuant to a petition of the
property owners, shall be published in at least two consecutive issues
of a newspaper of general circulation in the proposed local district,
the date of the first publication to be at least fifteen days prior to
the date fixed by such resolution for hearing before the county
legislative authority. Notice of the adoption of the resolution of
intention shall also be given each owner or reputed owner of any lot,
tract, parcel of land, or other property within the proposed local
district by mailing said notice at least fifteen days before the date
fixed for the public hearing to the owner or reputed owner of the
property as shown on the tax rolls of the county treasurer at the
address shown thereon. The notice shall refer to the resolution of
intention and designate the proposed local district by number. Said
notice shall also set forth the nature of the proposed improvement, the
total estimated cost, the proportion of total cost to be borne by
assessments, the estimated amount of the cost and expense of such
improvement to be borne by the particular lot, tract, or parcel, the
date, time, and place of the hearing before the county legislative
authority; and in the case of improvements initiated by resolution,
said notice shall also state that all persons desiring to object to the
formation of the proposed district must file their written protests
with the clerk of the county legislative authority before the time
fixed for said public hearing.
Sec. 3. RCW 43.09.240 and 1995 c 301 s 13 are each amended to read as follows:

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

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

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

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

The county treasurer:

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

(2) Shall issue a receipt in duplicate for all money received other than taxes; the treasurer shall deliver immediately to the person making the payment the original receipt and the duplicate shall be retained by the treasurer;
(3) Shall affix on the face of all paid warrants the date of redemption or, in the case of proper contract between the treasurer and a qualified public depositary, the treasurer may consider the date affixed by the financial institution as the date of redemption;

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

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

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

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

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

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

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

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

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

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

Money received by all entities for whom the county treasurer serves as treasurer must be deposited within twenty-four hours unless a waiver is granted by the county treasurer in accordance with RCW 43.09.240.
Sec. 5. RCW 46.16.160 and 1999 c 270 s 1 are each amended to read as follows:

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

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

(3) Vehicles operating under authority of trip permits are subject to all laws, rules, and regulations affecting the operation of like vehicles in this state.
(4) Prorate operators operating commercial vehicles on trip permits in Washington shall retain the customer copy of such permit for four years.

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

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

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

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

(9) A surcharge of five dollars is imposed on the issuance of trip permits. The portion of the surcharge paid by motor carriers must be deposited in the motor vehicle fund for the purpose of supporting vehicle weigh stations, weigh-in-motion programs, and the commercial vehicle information systems and networks program. The remaining portion of the surcharge must be deposited in the motor vehicle fund for the purpose of supporting congestion relief programs. All other administrative fees and excise taxes collected under the provisions of this chapter shall be forwarded by the department with proper identifying detailed report to the state treasurer who shall deposit the administrative fees to the credit of the motor vehicle fund and the excise taxes to the credit of the general fund. Filing fees will be forwarded and reported to the state treasurer by the department as prescribed in RCW 46.01.140.
Sec. 6. RCW 46.44.170 and 1986 c 211 s 4 are each amended to read as follows:

(1) Any person moving a mobile home as defined in RCW 46.04.302 or a park model trailer as defined in RCW 46.04.622 upon public highways of the state must obtain a special permit from the department of transportation and local authorities pursuant to RCW 46.44.090 and 46.44.093 and shall pay the proper fee as prescribed by RCW 46.44.094 and 46.44.096.

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

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

(4) The department of transportation and local authorities are authorized to adopt reasonable rules for implementing the provisions of this section. The department of transportation shall adopt rules specifying the design, reflective characteristics, annual coloration, and for the uniform implementation of the decal required by this section.
Sec. 7. RCW 46.44.173 and 1984 c 7 s 61 are each amended to read as follows:

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

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

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

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

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

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

(b) For each lot on which an advance tax deposit has not been paid, the assessor shall establish the true and fair value not later than the
calendar year following the recording of the plat, map, subdivision, or replat. For purposes of this section, "subdivision" means a division of land into two or more lots.

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

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

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

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

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

Real property upon which certificates of delinquency have been issued under the provisions of this chapter, may be redeemed at any time before the close of business the day before the day of the sale, by payment, as prescribed by the county treasurer, to the county treasurer of the proper county, of the amount for which the certificate of delinquency was issued, together with interest at the statutory rate
per annum charged on delinquent general real and personal property
taxes from date of issuance of the certificate of delinquency until
paid. The person redeeming such property shall also pay the amount of
all taxes, interest and costs accruing after the issuance of such
certificate of delinquency, together with interest at the statutory
rate per annum charged on delinquent general real and personal property
taxes on such payment from the day the same was made. No fee shall be
charged for any redemption. Tenants in common or joint tenants shall
be allowed to redeem their individual interest in real property for
which certificates of delinquency have been issued under the provisions
of this chapter, in the manner and under the terms specified in ((this
section)) RCW 84.64.060 for the redemption of real property other than
that of persons adjudicated to be legally incompetent or minors for
purposes of this section. If the real property of any minor, or any
person adjudicated to be legally incompetent, be sold for nonpayment of
taxes, the same may be redeemed at any time within three years after
the date of sale upon the terms specified in this section, on the
payment of interest at the statutory rate per annum charged on
delinquent general real and personal property taxes on the amount for
which the same was sold, from and after the date of sale, and in
addition the redemptioner shall pay the reasonable value of all
improvements made in good faith on the property, less the value of the
use thereof, which redemption may be made by themselves or by any
person in their behalf.

Sec. 11. RCW 84.69.020 and 1999 sp.s. c 8 s 2 are each amended to
read as follows:
On the order of the county treasurer, ad valorem taxes paid before
or after delinquency shall be refunded if they were:
(1) Paid more than once;
(2) Paid as a result of manifest error in description;
(3) Paid as a result of a clerical error in extending the tax
rolls;
(4) Paid as a result of other clerical errors in listing property;
(5) Paid with respect to improvements which did not exist on
assessment date;
(6) Paid under levies or statutes adjudicated to be illegal or
unconstitutional;
(7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now or hereafter amended;

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

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

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

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

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

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

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

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

(16) Abated under RCW 84.70.010.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except
as authorized in subsections (9), (10), (11), and (12) of this section nor may any refunds be made if a bona fide purchaser has acquired rights that would preclude the assessment and collection of the refunded tax from the property that should properly have been charged with the tax. Any refunds made on delinquent taxes shall include the proportionate amount of interest and penalties paid. However, refunds as a result of an incorrect payment authorized under subsection (8) of this section made by a third party payee shall not include refund interest. The county treasurer may deduct from moneys collected for the benefit of the state’s levy, refunds of the state levy including interest on the levy as provided by this section and chapter 84.68 RCW.

The county treasurer of each county shall make all refunds determined to be authorized by this section, and by the first Monday in February of each year, report to the county legislative authority a list of all refunds made under this section during the previous year. The list is to include the name of the person receiving the refund, the amount of the refund, and the reason for the refund.

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

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

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Passed the House March 5, 2002.
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