
SUBSTITUTE SENATE BILL 6146

State of Washington

63rd Legislature

2014 Regular Session

By Senate Governmental Operations (originally sponsored by Senators Cleveland and Benton)

READ FIRST TIME 02/05/14.

1 AN ACT Relating to county electronic public auctions; amending RCW
2 36.34.060, 36.34.080, 36.34.090, 36.35.120, 84.56.070, 84.56.090,
3 84.64.005, 84.64.080, and 84.64.200; reenacting and amending RCW
4 36.16.140; adding a new section to chapter 36.16 RCW; adding a new
5 section to chapter 84.64 RCW; and creating a new section.

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

7 NEW SECTION. **Sec. 1.** The legislature intends to grant counties in
8 Washington clear authority to conduct public auctions via the internet,
9 potentially reducing sale costs and enabling more bidders to
10 participate.

11 **Sec. 2.** RCW 36.16.140 and 1991 c 363 s 50 and 1991 c 245 s 3 are
12 each reenacted and amended to read as follows:

13 Public auction sales of property conducted by or for the county
14 (~~shall~~) must be held at such places as the county legislative
15 authority may direct. A county may conduct a public auction sale by
16 electronic media pursuant to section 3 of this act.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 36.16 RCW
2 to read as follows:

3 (1) A county treasurer may conduct a public auction sale by
4 electronic media.

5 (2) In a public auction sale by electronic media, the county
6 treasurer may:

7 (a) Require persons to provide a deposit to participate;

8 (b) Accept bids for as long as the treasurer deems necessary; and

9 (c) Require electronic funds transfers to pay any deposits and a
10 winning bid.

11 (3) At least fourteen days prior to the beginning of a public
12 auction sale by electronic media, the county treasurer must:

13 (a) Publish notice of the sale once a week during two successive
14 weeks in a newspaper of general circulation in the county; and

15 (b) Post notice of the sale in a conspicuous place in the county
16 courthouse and on the county's internet web site.

17 (4) A deposit paid by a winning bidder in a public auction sale by
18 electronic media must be applied to the balance due. If a winning
19 bidder does not comply with the terms of the sale, the winning bidder's
20 deposit will be forfeited and credited to the county treasurer's
21 operations and maintenance fund. Deposits paid by nonwinning bidders
22 must be refunded within ten business days of the close of the sale.

23 (5) All property sold at a public auction sale by electronic media
24 is offered and sold as is.

25 (6) In a public auction sale by electronic media, a county
26 treasurer is not liable for:

27 (a) Known or unknown conditions of the property, including but not
28 limited to errors in the assessor's records; or

29 (b) Failure of an electronic device not owned, operated, or managed
30 by the county that prevents a person from participating in the sale.

31 (7) For purposes of this section:

32 (a) "Electronic funds transfer" has the same meaning as provided in
33 RCW 82.32.085.

34 (b) "Internet" has the same meaning as provided in RCW 19.270.010.

35 (c) "Public auction sale by electronic media" means a transaction
36 conducted via the internet that includes invitations for bids to
37 purchase property submitted by an auctioneer and bids to purchase
38 property submitted by sale participants, culminating in an auctioneer's

1 acceptance of the highest or most favorable bid. Invitations and bids
2 are submitted through an electronic device, including but not limited
3 to a computer.

4 **Sec. 4.** RCW 36.34.060 and 1963 c 4 s 36.34.060 are each amended to
5 read as follows:

6 Sales of personal property must be for cash except when:

7 (1) (~~when~~) A public auction sale by electronic media is conducted
8 pursuant to section 3 of this act;

9 (2) Property is transferred to a governmental agency; or

10 (~~(2) when~~) (3) The county property is to be traded in on the
11 purchase of a like article, in which case the proposed cash allowance
12 for the trade-in must be part of the proposition to be submitted by the
13 seller in the transaction.

14 **Sec. 5.** RCW 36.34.080 and 1993 c 8 s 1 are each amended to read as
15 follows:

16 (1) All sales of county property ordered after a public hearing
17 upon the proposal to dispose (~~thereof~~) of the property must be
18 supervised by the county treasurer and may be sold:

19 (a) At a county or other government agency's public auction,
20 including a public auction sale by electronic media conducted pursuant
21 to section 3 of this act;

22 (b) At a privately operated consignment auction that is open to the
23 public(~~7~~); or

24 (c) By sealed bid to the highest and best bidder (~~meeting or~~
25 exceeding)).

26 (2) All sales of county property must meet or exceed the minimum
27 sale price as directed by the county legislative authority.

28 **Sec. 6.** RCW 36.34.090 and 1997 c 393 s 5 are each amended to read
29 as follows:

30 (1) Whenever county property is to be sold at public auction,
31 consignment auction, or sealed bid, the county treasurer or the county
32 treasurer's designee (~~shall~~) must:

33 (a) Publish notice (~~thereof~~) of the sale once during each of two
34 successive calendar weeks in a newspaper of general circulation in the

1 county(~~(. Notice thereof must also be posted in a conspicuous place in~~
2 ~~the courthouse.))~~);

3 (b) Post notice of the sale in a conspicuous place in the county
4 courthouse; and

5 (c) If a public auction sale by electronic media will be conducted
6 pursuant to section 3 of this act, post notice of the sale on the
7 county's internet web site.

8 (2) The posting and date of first publication must be at least ten
9 days before the day fixed for the sale.

10 **Sec. 7.** RCW 36.35.120 and 2001 c 299 s 10 are each amended to read
11 as follows:

12 (1) Real property acquired by any county of this state by
13 foreclosure of delinquent taxes may be sold by order of the county
14 legislative authority (~~(of the county)~~) when in the judgment of the
15 county legislative authority it is deemed in the county's best
16 interests (~~(of the county)~~) to sell the real property.

17 (2) When the county legislative authority desires to sell any such
18 property it may, if deemed advantageous to the county, combine any or
19 all of the several lots and tracts of (~~(such))~~ the property in one or
20 more units, and (~~(may))~~ reserve from sale coal, oil, gas, gravel,
21 minerals, ores, fossils, timber, or other resources on or in the lands,
22 and the right to mine for and remove the same(~~(, and it shall))~~). It
23 must then enter an order on its records fixing the unit or units in
24 which the property (~~(shall))~~ will be sold (~~(and))~~, the minimum price
25 for each of (~~(such))~~ the units, and whether the sale will be for cash
26 or whether a contract will be offered, and reserving from sale (~~(such~~
27 ~~of))~~ the resources as it may determine and from which units (~~(such))~~
28 the reservations (~~(shall))~~ will apply, and directing the county
29 treasurer to sell (~~(such))~~ the property in the unit or units and at not
30 less than the price or prices and subject to (~~(such))~~ the reservations
31 so fixed by the county legislative authority. The order (~~(shall be))~~
32 is subject to the approval of the county treasurer if several lots or
33 tracts of land are combined in one unit.

34 (3) Except in cases where the sale is to be by direct negotiation
35 as provided in RCW 36.35.150, (~~(it shall be the duty of))~~ the county
36 treasurer must, upon receipt of (~~(such))~~ the order (~~(to))~~, publish once
37 a week for three consecutive weeks a notice of the sale of (~~(such))~~ the

1 property in a newspaper of general circulation in the county where the
2 land is situated. The notice (~~shall~~) must describe the property to
3 be sold, the unit or units, the reservations, and the minimum price
4 fixed in the order, together with the time and place and terms of sale,
5 in the same manner as foreclosure sales as provided by RCW 84.64.080.
6 If a public auction sale by electronic media is conducted pursuant to
7 section 3 of this act, notice must conform to requirements for a public
8 auction sale by electronic media.

9 (4) The person making the bid (~~shall~~) must state whether he or
10 she will pay cash for the amount of his or her bid or accept a real
11 estate contract of purchase in accordance with the provisions
12 hereinafter contained. If a public auction sale by electronic media is
13 conducted pursuant to section 3 of this act, the county may require
14 payment by electronic funds transfer.

15 (5) The person making the highest bid (~~shall~~) will become the
16 purchaser of the property. If the highest bidder is a contract bidder
17 the purchaser (~~shall be required to~~) must pay thirty percent of the
18 total purchase price at the time of the sale and (~~shall~~) enter into
19 a contract with the county as vendor and the purchaser as vendee
20 (~~which shall~~). The contract must obligate and require the purchaser
21 to pay the balance of the purchase price in ten equal annual
22 installments commencing November 1st and each year following the date
23 of the sale, and (~~shall~~) require the purchaser to pay twelve percent
24 interest on all deferred payments, interest to be paid at the time the
25 annual installment is due(~~;-and~~). The contract may contain a
26 provision authorizing the purchaser to make payment in full at any time
27 of any balance due on the total purchase price plus accrued interest on
28 (~~such~~) the balance. The contract (~~shall~~) must contain a provision
29 requiring the purchaser to pay before delinquency all subsequent taxes
30 and assessments that may be levied or assessed against the property
31 subsequent to the date of the contract(~~,and shall~~). The contract
32 must contain a provision that time is of the essence of the contract,
33 and that in the event of a failure of the vendee to make payments at
34 the time and in the manner required and to keep and perform the
35 covenants and conditions therein required of him or her (~~that~~),
36 the contract may be forfeited and terminated at the election of the vendor,
37 and that in event of the election all sums theretofore paid by the
38 vendee (~~shall~~) will be forfeited as liquidated damages for failure to

1 comply with the provisions of the contract(~~(; and shall)~~). The
2 contract must also require the vendor to execute and deliver to the
3 vendee a deed of conveyance covering the property upon the payment in
4 full of the purchase price, plus accrued interest.

5 (6) The county legislative authority may, by order entered in its
6 records, direct that the coal, oil, gas, gravel, minerals, ores,
7 timber, or other resources be sold apart from the land, such sale to be
8 conducted in the manner hereinabove prescribed for the sale of the
9 land. Any such reserved minerals or resources not exceeding two
10 hundred dollars in value may be sold, when the county legislative
11 authority deems it advisable, either with or without such publication
12 of the notice of sale, and in such manner as the county legislative
13 authority may determine will be most beneficial to the county.

14 **Sec. 8.** RCW 84.56.070 and 2013 c 239 s 4 are each amended to read
15 as follows:

16 (1) The county treasurer must proceed to collect all personal
17 property taxes after first completing the tax roll for the current
18 year's collection.

19 (2) The treasurer must give notice by mail to all persons charged
20 with personal property taxes, and if (~~such~~) the taxes are not paid
21 before they become delinquent, the treasurer must commence delinquent
22 collection efforts. A delinquent collection charge for costs incurred
23 by the treasurer may be added to the account.

24 (3) In the event that the treasurer is unable to collect the taxes
25 when due under this section, the treasurer must prepare papers in
26 distraint(~~(, which)~~). The papers must contain a description of the
27 personal property, the amount of taxes, the amount of the accrued
28 interest at the rate provided by law from the date of delinquency, and
29 the name of the owner or reputed owner.

30 (a) The treasurer must without demand or notice distraint sufficient
31 goods and chattels belonging to the person charged with (~~such~~) the
32 taxes to pay the same, with interest at the rate provided by law from
33 the date of delinquency, together with all accruing costs(~~(, and)~~).
34 The treasurer must proceed to advertise the (~~same~~) distrain by
35 posting written notices in three public places in the county in which
36 (~~such~~) the property has been distrained, (~~one of which places must~~

1 ~~be at~~) including the county courthouse(~~(, such)~~). The notice (~~(to)~~)
2 must state the time when and place where (~~(such)~~) the property will be
3 sold.

4 (b) The county treasurer, or the treasurer's deputy, must tax the
5 same fees for making the distraint and sale of goods and chattels for
6 the payment of taxes as are allowed by law to sheriffs for making levy
7 and sale of property on execution(~~(+)~~). Traveling fees (~~(to)~~) must be
8 computed from the county seat of the county to the place of making
9 distraint.

10 (c) If the taxes for which (~~(such)~~) the property is distrained, and
11 the interest and costs accruing thereon, are not paid before the date
12 appointed for (~~(such)~~) the sale, which may not be less than ten days
13 after the taking of (~~(such)~~) the property, (~~(such)~~) the treasurer or
14 treasurer's designee must proceed to sell (~~(such)~~) the property at
15 public auction, or so much thereof as is sufficient to pay (~~(such)~~) the
16 taxes, with interest and costs(~~(, and)~~). If there (~~(be)~~) is any excess
17 of money arising from the sale of any personal property, the treasurer
18 must pay (~~(such)~~) the excess less any cost of the auction to the owner
19 of the property so sold or to his or her legal representative.

20 (d) If necessary to distraint any standing timber owned separately
21 from the ownership of the land upon which the same may stand, or any
22 fish trap, pound net, reef net, set net, or drag seine fishing
23 location, or any other personal property as the treasurer determines to
24 be incapable or reasonably impracticable of manual delivery, it is
25 deemed to have been distrained and taken into possession when the
26 treasurer has, at least thirty days before the date fixed for the sale
27 thereof, filed with the auditor of the county wherein (~~(such)~~) the
28 property is located a notice in writing reciting that the treasurer has
29 distrained (~~(such)~~) the property(~~(, describing it, giving)~~). The
30 notice must describe the property, give the name of the owner or
31 reputed owner, the amount of the tax due, with interest, and the time
32 and place of sale. A copy of the notice must also be sent to the owner
33 or reputed owner at his or her last known address, by registered letter
34 at least thirty days prior to the date of sale.

35 (e) If the county treasurer has reasonable grounds to believe that
36 any personal property, including mobile homes, manufactured homes, or
37 park model trailers, upon which taxes have been levied, but not paid,
38 is about to be removed from the county where the (~~(same)~~) property has

1 been assessed, or is about to be destroyed, sold, or disposed of, the
2 county treasurer may demand (~~(such)~~) the taxes, without the notice
3 provided for in this section, and if necessary (~~(may)~~) distrain
4 sufficient goods and chattels to pay the same.

5 (4) As an alternative to the sale procedure specified in this
6 section, the county treasurer may conduct a public auction sale by
7 electronic media pursuant to section 3 of this act.

8 **Sec. 9.** RCW 84.56.090 and 2013 c 23 s 369 are each amended to read
9 as follows:

10 (1) Whenever in the judgment of the assessor or the county
11 treasurer personal property is being removed or is about to be removed
12 (~~(without the limits of)~~) from the state, or is being dissipated or
13 about to be dissipated, or is being or about to be sold, disposed of,
14 or removed from the county so as to jeopardize collection of taxes, the
15 treasurer (~~(shall)~~) must immediately prepare papers in distraint(~~(~~
16 ~~which shall)~~). The papers must contain a description of the personal
17 property, including mobile homes, manufactured homes, or park model
18 trailers, being or about to be removed, dissipated, sold, disposed of,
19 or removed from the county so as to jeopardize collection of taxes, the
20 amount of the tax, the amount of accrued interest at the rate provided
21 by law from the date of delinquency, and the name of the owner or
22 reputed owner(~~(, and he or she shall)~~). The treasurer must, without
23 demand or notice, distrain sufficient goods and chattels belonging to
24 the person charged with (~~(such)~~) the taxes to pay the (~~(same)~~) taxes
25 with interest at the rate provided by law from the date of delinquency,
26 together with all accruing costs(~~(, and shall)~~). The treasurer must
27 advertise and sell (~~(said)~~) the property as provided in RCW 84.56.070
28 or subsection (4) of this section.

29 (2) If (~~(said)~~) the personal property is being removed or is about
30 to be removed from the (~~(limits of the)~~) state, is being dissipated or
31 about to be dissipated, or is being or about to be sold, disposed of,
32 or removed from the county so as to jeopardize collection of taxes, at
33 any time subsequent to the first day of January in any year, and prior
34 to the levy of taxes thereon, the taxes upon (~~(such)~~) the property so
35 distrained (~~(shall)~~) must be computed upon the rate of levy for state,
36 county, and local purposes for the preceding year(~~(, and)~~). All taxes
37 collected in advance of levy under this section and RCW 84.56.120,

1 together with the name of the owner and a brief description of the
2 property assessed (~~shall~~), must be entered forthwith by the county
3 treasurer upon the personal property tax rolls of such preceding year,
4 and all collections thereon (~~shall~~) must be considered and treated in
5 all respects, and without recourse by either the owner or any taxing
6 unit, as collections for such preceding year. Property on which taxes
7 are thus collected (~~shall thereupon become~~) are discharged from the
8 lien of any taxes that may thereafter be levied in the year in which
9 payment or collection is made.

10 (3) Whenever property has been removed from the county wherein it
11 has been assessed, on which the taxes have not been paid, then the
12 county treasurer, or (~~his or her~~) the treasurer's deputy, (~~shall~~
13 ~~have~~) has the same power to distrain and sell (~~said~~) the property
14 for the satisfaction of (~~said~~) the taxes as he or she would have if
15 (~~said~~) the property were situated in the county in which the property
16 was taxed(~~, and~~). In addition (~~thereto said~~), the treasurer, or
17 (~~his or her~~) the treasurer's deputy, in the distraint and sale of
18 property for the payment of taxes, (~~shall have~~) has the same powers
19 (~~as are now by law given to~~) as the sheriff in making levy and sale
20 of property on execution.

21 (4) As an alternative to the sale procedure specified in RCW
22 84.56.070, the county treasurer may conduct a public auction sale by
23 electronic media pursuant to section 3 of this act.

24 **Sec. 10.** RCW 84.64.005 and 2013 c 221 s 11 are each amended to
25 read as follows:

26 (~~Unless the context clearly requires otherwise, for purposes of~~
27 ~~this chapter:~~) The definitions in this section apply throughout this
28 chapter unless the context clearly requires otherwise.

29 (1) "Date of delinquency" means the date when taxes first became
30 delinquent.

31 (2) "Electronic funds transfer" has the same meaning as provided in
32 RCW 82.32.085.

33 (3) "Interest" means interest and penalties(~~and~~).

34 (~~(+2)~~) (4) "Taxes;" "taxes, interest, and costs;" and "taxes,
35 interest, or costs" include any assessments and amounts deferred under
36 chapters 84.37 and 84.38 RCW, where (~~such~~) the assessments and

1 deferred amounts are included in a certificate of delinquency by the
2 county treasurer.

3 NEW SECTION. **Sec. 11.** A new section is added to chapter 84.64 RCW
4 to read as follows:

5 (1) In lieu of the sale procedure specified in RCW 84.56.070 or
6 84.64.080, the county treasurer may conduct a public auction sale by
7 electronic media as provided in section 3 of this act.

8 (2) Notice of a public auction sale by electronic media must be
9 substantially in the following form:

10 TAX JUDGMENT SALE BY ELECTRONIC MEDIA

11 Public notice is hereby given that pursuant to a tax judgment of
12 the superior court of the county of in the state of
13 Washington, and an order of sale duly issued by the court, entered the
14 day of,, in proceedings for foreclosure of
15 tax liens, I shall on the day of,,
16 commencing at o'clock, at . . [specify web site
17 address], sell the property to the highest and best bidder to
18 satisfy the full amount of taxes, interest, and costs adjudged to be
19 due. Prospective bidders must deposit to participate in
20 bidding. A deposit paid by a winning bidder will be applied to the
21 balance due. However, a winning bidder who does not comply with the
22 terms of sale will forfeit the deposit. Deposits paid by nonwinning
23 bidders will be refunded within ten business days of the close of the
24 sale. Payment of deposits and a winning bid must be made by electronic
25 funds transfer.

26 In witness whereof, I have affixed my hand and seal this
27 day of,

28 Treasurer of
29 county.

30 **Sec. 12.** RCW 84.64.080 and 2004 c 79 s 7 are each amended to read
31 as follows:

32 (1) The court (~~shall~~) must examine each application for judgment
33 foreclosing a tax lien, and if a defense (specifying in writing the
34 particular cause of objection) (~~be~~) is offered by any person
35 interested in any of the lands or lots to the entry of judgment
36 (~~against the same~~), the court (~~shall~~) must hear and determine the

1 matter in a summary manner, without other pleadings, and (~~shall~~)
2 pronounce judgment (~~as the right of the case may be; or~~). However,
3 the court may, in its discretion, continue (~~such individual cases,~~
4 ~~wherein defense is offered, to such time as may be necessary, in order~~
5 ~~to secure substantial justice to the contestants therein; but in all~~
6 ~~other cases the court shall proceed to determine the matter in a~~
7 ~~summary manner as above specified~~) a case in which a defense is
8 offered, to secure substantial justice to the contestants.

9 (2) In all judicial proceedings (~~of any kind~~) for the collection
10 of taxes, and interest and costs thereon, all amendments which by law
11 can be made in any personal action (~~pending in such~~) in the court
12 (~~shall~~) must be allowed(~~, and~~). No assessments of property or
13 charge for any of the taxes (~~shall be considered~~) is illegal on
14 account of any irregularity in the tax list or assessment rolls, or on
15 account of the assessment rolls or tax list not having been made,
16 completed, or returned within the time required by law, or on account
17 of the property having been charged or listed in the assessment or tax
18 lists without name, or in any other name than that of the owner, and no
19 error or informality in the proceedings of any of the officers
20 connected with the assessment, levying or collection of the taxes,
21 (~~shall~~) vitiates or in any manner affects the tax or the assessment
22 (~~thereof, and~~) of the tax. Any irregularities or informality in the
23 assessment rolls or tax lists or in any of the proceedings connected
24 with the assessment or levy of (~~such~~) the taxes, or any omission or
25 defective act of any officer (~~or officers~~) connected with the
26 assessment or levying of (~~such~~) the taxes, may be, in the discretion
27 of the court, corrected, supplied, and made to conform to the law by
28 the court.

29 (3) The court (~~shall~~) must give judgment for (~~such~~) the taxes,
30 interest, and costs (~~as shall~~) that appear to be due upon the several
31 lots or tracts described in the notice of application for judgment (~~or~~
32 ~~complaint, and such~~). The judgment (~~shall~~) must be a several
33 judgment against each tract or lot or part of a tract or lot for each
34 kind of tax included therein, including all interest and costs(~~, and~~).
35 The court (~~shall~~) must order and direct the clerk to make and
36 enter an order for the sale of (~~such~~) the real property against which
37 judgment is made, or vacate and set aside the certificate of
38 delinquency, or make such other order or judgment as in (~~the~~) law or

1 equity may be just. The order (~~(shall)~~) must be signed by the judge of
2 the superior court(~~(, shall be)~~) and delivered to the county
3 treasurer(~~(, and shall be)~~). The order is full and sufficient
4 authority for (~~(him or her)~~) the treasurer to proceed to sell the
5 property for the sum (~~(as)~~) set forth in the order and to take (~~(such)~~)
6 further steps (~~(in the matter as are)~~) provided by law.

7 (4) The county treasurer (~~(shall)~~) must immediately after receiving
8 the order and judgment (~~(of the court)~~) proceed to sell the property as
9 provided in this chapter to the highest and best bidder (~~(for cash)~~).
10 The acceptable minimum bid (~~(shall)~~) must be the total amount of taxes,
11 interest, and costs.

12 (5) All sales (~~(shall)~~) must be made at a location in the county on
13 a date and time (except Saturdays, Sundays, or legal holidays) as the
14 county treasurer may direct, and (~~(shall)~~) continue from day to day
15 (Saturdays, Sundays, and legal holidays excepted) during the same hours
16 until all lots or tracts are sold(~~(, after)~~). The county treasurer
17 must first (~~(giving)~~) give notice of the time(~~(,)~~) and place where
18 (~~(such)~~) the sale is to take place for ten days successively by posting
19 notice thereof in three public places in the county, one of which
20 (~~(shall)~~) must be in the office of the treasurer. (~~(The notice shall)~~)

21 (6) Unless a sale is conducted pursuant to section 11 of this act,
22 notice of a sale must be substantially in the following form:

23 TAX JUDGMENT SALE

24 Public notice is hereby given that pursuant to real property tax
25 judgment of the superior court of the county of in the
26 state of Washington, and an order of sale duly issued by the court,
27 entered the day of,, in proceedings for
28 foreclosure of tax liens upon real property, as per provisions of law,
29 I shall on the day of,, at o'clock
30 a.m., at in the city of, and county of
31, state of Washington, sell the real property to the highest
32 and best bidder for cash, to satisfy the full amount of taxes, interest
33 and costs adjudged to be due.

34 In witness whereof, I have hereunto affixed my hand and seal this
35 day of,

36
37 Treasurer of
38 county.

1 (7) As an alternative to the sale procedure specified in
2 subsections (5) and (6) of this section, the county treasurer may
3 conduct a public auction sale by electronic media pursuant to section
4 11 of this act.

5 (8) No county officer or employee (~~shall~~) may directly or
6 indirectly be a purchaser of (~~such~~) the property at (~~such~~) the
7 sale.

8 (9) If any buildings or improvements are upon an area encompassing
9 more than one tract or lot, the same must be advertised and sold as a
10 single unit.

11 (10) If the highest amount bid for any (~~such~~) separate unit tract
12 or lot (~~is in excess of~~) exceeds the minimum bid due upon the whole
13 property included in the certificate of delinquency, the excess
14 (~~shall~~) must be refunded, following payment of all recorded water-
15 sewer district liens, on application therefor, to the record owner of
16 the property. The record owner of the property is the person who held
17 title on the date of issuance of the certificate of delinquency.
18 Assignments of interests, deeds, or other documents executed or
19 recorded after filing the certificate of delinquency (~~shall~~) do not
20 affect the payment of excess funds to the record owner. In the event
21 that no claim for the excess is received by the county treasurer within
22 three years after the date of the sale (~~he or she shall~~), the
23 treasurer must at expiration of the three year period deposit (~~such~~)
24 the excess in the current expense fund of the county, which (~~shall~~)
25 extinguishes all claims by any owner to the excess funds.

26 (11) The county treasurer (~~shall~~) must execute to the purchaser
27 of any piece or parcel of land a tax deed. The tax deed so made by the
28 county treasurer, under the official seal of (~~his or her~~) the
29 treasurer's office, (~~shall~~) must be recorded in the same manner as
30 other conveyances of real property, and (~~shall~~) vests in the grantee,
31 his or her heirs and assigns the title to the property therein
32 described, without further acknowledgment or evidence of (~~such~~) the
33 conveyance(~~, and shall~~).

34 (12) Tax deeds must be substantially in the following form:

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State of Washington }
County of } ss.

This indenture, made this day of,, between, as treasurer of county, state of Washington, party of the first part, and, party of the second part:

Witnesseth, that, whereas, at a public sale of real property held on the day of,, pursuant to a real property tax judgment entered in the superior court in the county of on the day of,, in proceedings to foreclose tax liens upon real property and an order of sale duly issued by the court, duly purchased in compliance with the laws of the state of Washington, the following described real property, to wit: (Here place description of real property conveyed) and that the has complied with the laws of the state of Washington necessary to entitle (him, or her or them) to a deed for the real property.

Now, therefore, know ye, that, I, county treasurer of the county of, state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases provided, do hereby grant and convey unto, his or her heirs and assigns, forever, the real property hereinbefore described.

Given under my hand and seal of office this day of, A.D.
.
County Treasurer.

Sec. 13. RCW 84.64.200 and 2007 c 295 s 7 are each amended to read as follows:

~~((All lots, tracts and parcels of land upon which taxes levied prior to January 9, 1926 remain due and unpaid at the date when such~~

1 taxes would have become delinquent as provided in the act under which
2 they were levied shall be deemed to be delinquent under the provisions
3 of this title, and the same proceedings may be had to enforce the
4 payment of such unpaid taxes, with interest and costs, and payment
5 enforced and liens foreclosed under and by virtue of the provisions of
6 this chapter. For the purposes of foreclosure under this chapter, the
7 date of delinquency shall be construed to mean the date when the taxes
8 first became delinquent.))

9 (1) At all sales of property for which certificates of delinquency
10 are held by the county, if no other bids are received, the county
11 (~~shall~~) must be considered a bidder for the full area of each tract
12 or lot to the amount of all taxes, interest, and costs due thereon, and
13 where no bidder appears, acquire title in trust for the taxing
14 districts as absolutely as if purchased by an individual under the
15 provisions of this chapter((†)).

16 (2) All bidders except the county at sales of property for which
17 certificates of delinquency are held by the county (~~shall~~) must pay
18 the full amount of taxes, interest, and costs for which judgment is
19 rendered, together with all taxes, interest, and costs which are
20 delinquent at the time of sale, regardless of whether the taxes,
21 interest, or costs are included in the judgment.

--- END ---