
**SUBSTITUTE HOUSE BILL 1316
CORRECTED COPY**

State of Washington 52nd Legislature 1991 Regular Session

By House Committee on Local Government (originally sponsored by Representatives Fraser, Brumsickle, Haugen, Basich, Wang, Ferguson, Edmondson, Sheldon, Cooper, Bowman, Nealey, Riley, Wood, Zellinsky, Mitchell, H. Myers, Jones and Paris).

Read first time March 6, 1991.

1 AN ACT Relating to county treasurers; amending RCW 17.04.180,
2 28A.510.270, 36.16.140, 36.29.010, 36.29.020, 36.29.060, 36.29.110,
3 36.29.180, 36.33.160, 36.34.080, 36.48.070, 43.09.240, 58.08.040,
4 82.45.180, 84.08.110, 84.56.020, 84.56.050, 84.56.060, 84.56.070,
5 84.56.120, 84.56.220, 84.56.230, 84.56.260, 84.56.280, 84.64.050,
6 84.64.070, 84.64.080, 84.64.120, 84.64.215, 84.64.270, 84.69.020,
7 84.69.030, 84.69.040, 84.69.060, 85.05.280, and 85.05.360; adding a new
8 section to chapter 36.88 RCW; and repealing RCW 36.29.030, 36.29.080,
9 36.29.140, 36.32.180, 84.64.010, 84.64.020, 84.64.030, 84.64.140,
10 84.64.145, 84.64.150, 84.64.160, 84.64.170, 84.64.210, and 84.64.240.

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

12 **Sec. 1.** RCW 17.04.180 and 1984 c 7 s 18 are each amended to read
13 as follows:

14 Whenever any lands belonging to the county are included within a
15 weed district, the county legislative authority shall determine the

1 amount of the taxes for which the lands would be liable if they were in
2 private ownership, and the county legislative authority shall
3 appropriate from the current expense fund of the county sufficient
4 money to pay such amounts. Whenever any state lands are within any
5 weed district, the county treasurer shall certify annually and forward
6 to the (~~commissioner of public lands, or, if the lands are occupied by~~
7 ~~or used in connection with any state institution, to the secretary of~~
8 ~~social and health services, or if the land is under use as state~~
9 ~~highway right of way, to the secretary of transportation,)) appropriate
10 state agency for payment a statement showing the amount of the tax to
11 which the lands would be liable if they were in private ownership,
12 separately describing each lot or parcel(~~(. The commissioner of public~~
13 ~~lands or the secretary of social and health services or the secretary~~
14 ~~of transportation, as the case may be, shall cause a proper record to~~
15 ~~be made in their respective offices of the charges against the lands~~
16 ~~and shall certify the record to the state auditor thirty days before~~
17 ~~the convening of a session of the legislature in an odd-numbered year,~~
18 ~~and the state auditor shall at the next session of the legislature~~
19 ~~convened in an odd-numbered year, certify to the legislature the amount~~
20 ~~of the charges against the lands. The legislature shall provide for~~
21 ~~payment of the charges to the weed district by an appropriation from~~
22 ~~the general fund of the state treasury or in the case of state highway~~
23 ~~right of way, the motor vehicle fund of the state treasury,)) and, if
24 delinquent, with interest (~~(at six percent per annum on the amount of~~
25 ~~the charges, and without penalties)) and penalties consistent with RCW
26 84.56.020.~~~~~~

27 **Sec. 2.** RCW 28A.510.270 and 1990 c 33 s 428 are each amended to
28 read as follows:

1 The county treasurer of each county of this state shall be ex
2 officio treasurer of the several school districts of their respective
3 counties, and, except as otherwise provided by law, it shall be the
4 duty of each county treasurer:

5 (1) To receive and hold all moneys belonging to such school
6 districts, and to pay them (~~out only on warrants legally issued~~) only
7 for legally authorized obligations of the district.

8 (2) (~~To certify to the educational service district superintendent~~
9 ~~and the auditor of his or her county, at least quarterly each year, the~~
10 ~~amount of all school funds in his or her possession subject to~~
11 ~~apportionment on the last day of the preceding month, which certificate~~
12 ~~shall specify the source or sources from which said moneys were~~
13 ~~derived.~~

14 (3) ~~To make annually, on or before the twenty fifth day of~~
15 ~~September, a report to the educational service district superintendent~~
16 ~~and auditor of the county, which report shall show the amount of school~~
17 ~~funds on hand at the beginning of the school year last past belonging~~
18 ~~to each school district; the amount of funds placed to the credit of~~
19 ~~each school district during the school year ending August thirty first,~~
20 ~~last past, and the sources from which said funds were derived; the~~
21 ~~amount of warrants registered during the year, the amount of funds~~
22 ~~disbursed upon warrants of each school district during the year; the~~
23 ~~amount of funds remaining in the treasurer's possession at the close of~~
24 ~~the school year subject to be paid out upon warrants, and the fund to~~
25 ~~which said moneys belong; also the amount of all unpaid warrants or~~
26 ~~bonds appearing upon his or her register at the close of the school~~
27 ~~year.~~

28 (4) ~~To register all school warrants presented to him or her by the~~
29 ~~county auditor in a book to be known as the "Treasurer's School~~
30 ~~District Warrant Register," which register shall show the date issued,~~

1 number of warrant, to whom issued, amount and purpose, date registered,
2 date advertised, interest if any accruing on said warrant, total as
3 redeemed, date redeemed and to whom paid. If the district has money in
4 the fund on which the warrant is drawn no endorsement on the warrant is
5 necessary, but if there be no money to the credit of the fund on which
6 the warrant is registered the treasurer shall endorse on said warrant
7 the following: "This warrant bears interest at percent per annum
8 from until called for payment. County Treasurer,
9 By Deputy." All warrants shall be paid in the order of
10 their presentation to the county treasurer; and it is hereby made the
11 duty of the county treasurer to advertise, at least quarterly, all
12 warrants which he or she is prepared to pay, in the same manner in
13 which he or she is required to advertise county warrants, and after the
14 date fixed in said notice, warrants shall cease to draw interest.

15 (5)) To prepare and submit to each school district superintendent
16 in the county a written report of the state of the finances of such
17 district on the first day of each month, which report shall be
18 submitted not later than the seventh business day of ((said)) the
19 month, ((certified to by the county auditor,)) which report shall
20 contain the balance on hand the first of the preceding month, the funds
21 paid in, warrants paid with interest thereon, if any, the number of
22 warrants issued and not paid, and the balance on hand.

23 ((6) After each monthly settlement with the county commissioners))

24 (3) The treasurer of each county shall submit a statement of all
25 canceled warrants of districts to the respective school district
26 superintendents((, which statement shall be verified to by the county
27 auditor)). The canceled warrants of each district shall be preserved
28 separately and shall at all times be open to inspection by the school
29 district superintendent or by any authorized accountant of such
30 district.

1 **Sec. 3.** RCW 36.16.140 and 1965 ex.s. c 23 s 6 are each amended to
2 read as follows:

3 Public auction sales of property conducted by or for the county
4 (~~or an officer thereof~~) shall be held at such places (~~on county~~
5 ~~property~~) as the (~~board of~~) county (~~commissioners~~) legislative
6 authority may direct.

7 **Sec. 4.** RCW 36.29.010 and 1963 c 4 s 36.29.010 are each amended to
8 read as follows:

9 The county treasurer:

10 (1) Shall receive all money due the county and disburse it on
11 warrants issued and attested by the county auditor;

12 (2) Shall issue a receipt in duplicate for all money received other
13 than taxes; (~~he~~) the treasurer shall deliver immediately to the
14 person making the payment the original receipt and the duplicate (~~he~~
15 ~~shall file immediately in the office of the county auditor~~) shall be
16 retained by the treasurer;

17 (3) Shall (~~write~~) affix on the face of all paid warrants (~~when~~
18 ~~paid,~~) the date of redemption(~~, and his signature~~) or, in the case
19 of proper contract between the treasurer and a qualified public
20 depository, the treasurer may consider the date affixed by the
21 financial institution as the date of redemption;

22 (4) Shall indorse on the face of all warrants (~~presented~~) for
23 which there are not sufficient funds for payment, (~~"not paid for want~~
24 ~~of funds" and the date of such indorsement over his signature~~;

25 ~~(5)~~) "interest bearing warrant" and when there are funds to redeem
26 outstanding warrants shall give notice:

27 (a) By publication in a legal newspaper published or circulated in
28 the county (~~when there are funds to redeem outstanding warrants~~) i or

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

3 ~~((6))~~ (c) By notification to the financial institution holding
4 the warrant;

5 (5) Shall pay interest ((at the legal rate upon all)) on all
6 interest-bearing warrants from the date of ((the indorsement "not paid
7 for want of funds")) issue to the date of ((publishing or posting the
8 notice of redemption)) notification;

9 ~~((7))~~ (6) Shall ((arrange and keep his books so that the amount
10 received and paid out on account of separate funds or specific
11 appropriations shall be exhibited in separate accounts, as well as the
12 whole receipts and expenditures by one general account)) maintain
13 financial records reflecting receipts and disbursement by fund in
14 accordance with generally accepted accounting principles;

15 ~~((8) Shall keep his books, accounts, and vouchers open at all~~
16 ~~times to the inspection and examination of the board of county~~
17 ~~commissioners and the grand jury;~~

18 ~~(9) Shall make a verified statement to the board of county~~
19 ~~commissioners at its July session showing the whole amount of his~~
20 ~~collections during the preceding year (stating particularly the source~~
21 ~~of each portion of revenue) from all sources paid into the county~~
22 ~~treasury, the funds among which the same was distributed, together with~~
23 ~~the amount of each fund, the total amount of warrants certified to him~~
24 ~~by the county auditor, the total amount of warrants paid by him during~~
25 ~~the same time, the total amount of warrants remaining unpaid on the~~
26 ~~thirtieth day of June immediately preceding, the funds on which the~~
27 ~~same are drawn, and generally make a full and specific showing of the~~
28 ~~financial condition of the county;~~

29 ~~(10))~~ (7) The treasurer, at the expiration of the term of office,
30 shall make a complete settlement with the ((board of)) county

1 (~~commissioners, as required by law and shall, at the expiration of his~~
2 ~~term of office,~~) legislative authority, and shall deliver to ((his))
3 the successor all public money, books, and papers in ((his)) the
4 treasurer's possession. ((In the event of his death before the
5 expiration of his term, his legal representatives must deliver up all
6 official money, books, accounts, papers, and documents which come into
7 their possession.))

8 **Sec. 5.** RCW 36.29.020 and 1984 c 177 s 7 are each amended to read
9 as follows:

10 The county treasurer shall keep all moneys belonging to the state,
11 or to any county, in his or her own possession until disbursed
12 according to law. The county treasurer shall not place the same in the
13 possession of any person to be used for any purpose; nor shall he or
14 she loan or in any manner use or permit any person to use the same;
15 but it shall be lawful for a county treasurer to deposit any such
16 moneys in any regularly designated qualified public depository. Any
17 municipal corporation may by action of its governing body authorize any
18 of its funds which are not required for immediate expenditure, and
19 which are in the custody of the county treasurer or other municipal
20 corporation treasurer, to be invested by such treasurer. The county
21 treasurer may invest in savings or time accounts in designated
22 qualified public depositories or in certificates, notes, or bonds of
23 the United States, or other obligations of the United States or its
24 agencies, or of any corporation wholly owned by the government of the
25 United States; in bankers' acceptances purchased on the secondary
26 market, in federal home loan bank notes and bonds, federal land bank
27 bonds and federal national mortgage association notes, debentures and
28 guaranteed certificates of participation, or the obligations of any
29 other government sponsored corporation whose obligations are or may

1 become eligible as collateral for advances to member banks as
2 determined by the board of governors of the federal reserve system or
3 deposit such funds or any portion thereof in investment deposits as
4 defined in RCW 39.58.010 secured by collateral in accordance with the
5 provisions of chapters 39.58 and 39.59 RCW: PROVIDED, Five percent of
6 the ((~~interest or~~)) earnings, with an annual maximum of fifty dollars,
7 on ((~~any~~)) each transaction((~~s~~)) authorized by ((~~each resolution of~~))
8 the governing body shall be paid as an investment service fee to the
9 office of the county treasurer or other municipal corporation treasurer
10 when the ((~~interest or~~)) earnings become available to the governing
11 body: PROVIDED FURTHER, That if such investment service fee amounts to
12 five dollars or less the county treasurer or other municipal
13 corporation treasurer may waive such fee.

14 Whenever the funds of any municipal corporation which are not
15 required for immediate expenditure are in the custody or control of the
16 county treasurer, and the governing body of such municipal corporation
17 has not taken any action pertaining to the investment of any such
18 funds, the county finance committee shall direct the county treasurer
19 to invest, to the maximum prudent extent, such funds or any portion
20 thereof in savings or time accounts in designated qualified public
21 depositories or in certificates, notes, or bonds of the United States,
22 or other obligations of the United States or its agencies, or of any
23 corporation wholly owned by the government of the United States, in
24 bankers' acceptances purchased on the secondary market, in federal home
25 loan bank notes and bonds, federal land bank bonds and federal national
26 mortgage association notes, debentures and guaranteed certificates of
27 participation, or the obligations of any other government sponsored
28 corporation whose obligations are or may become eligible as collateral
29 for advances to member banks as determined by the board of governors of
30 the federal reserve system or deposit such funds or any portion thereof

1 in investment deposits as defined in RCW 39.58.010 secured by
2 collateral in accordance with the provisions of chapters 39.58 and
3 39.59 RCW: PROVIDED, That the county treasurer shall have the power to
4 select the specific qualified financial institution in which ((said))
5 the funds may be invested. The interest or other earnings from such
6 investments or deposits shall be deposited in the current expense fund
7 of the county and may be used for general county purposes. The
8 investment or deposit and disposition of the interest or other earnings
9 therefrom authorized by this paragraph shall not apply to such funds as
10 may be prohibited by the state Constitution from being so invested or
11 deposited.

12 **Sec. 6.** RCW 36.29.060 and 1985 c 469 s 44 are each amended to read
13 as follows:

14 Whenever the county treasurer has ((in his hands the sum of five
15 hundred dollars)) funds belonging to any fund upon which "interest-
16 bearing" warrants are outstanding, ((he shall make a)) the treasurer
17 shall have the discretion to call ((for the)) warrants ((to that amount
18 in the order of their issue. The county treasurer shall either notify
19 all holders of warrants covered by the call or cause the call to be
20 published in some newspaper of general circulation in the county in the
21 first issue of the newspaper after such sum has been accumulated. The
22 call shall describe by number the warrants called, and specify the
23 funds upon which they were drawn: PROVIDED, That the county legislative
24 authority may prescribe a less sum than five hundred dollars, upon the
25 accumulation of which the call shall be made as to any particular fund:
26 PROVIDED FURTHER, That if the warrant longest outstanding on any fund
27 exceeds the sum of five hundred dollars, or exceeds the sum fixed by
28 the county legislative authority, no call need be made for warrants on
29 the fund until the amount due on the warrant has accumulated. No more

1 ~~than two calls for the redemption of warrants shall be made by the~~
2 ~~treasurer in any month)).~~ The county treasurer shall give notice as
3 provided for in RCW 36.29.010(4). The treasurer shall pay on demand,
4 in the order of their issue, any warrants when there shall be in the
5 treasury sufficient funds applicable to such payment.

6 **Sec. 7.** RCW 36.29.110 and 1963 c 4 s 36.29.110 are each amended to
7 read as follows:

8 All city taxes and earnings on such taxes, as provided for in RCW
9 36.29.020, collected during the month shall ((belong)) be remitted to
10 the city ((and)) by the county treasurer ((shall,)) on or before the
11 tenth day of ((each, turn over all such taxes so collected for the
12 previous month to the city treasurer, and take a receipt therefor in
13 duplicate, and at the same time he shall certify to the city
14 comptroller the amounts of taxes so collected and turn over and deliver
15 with such certificate one copy of the receipt of the city treasurer
16 therefor. The county treasurer shall also render to the city
17 comptroller, on or before the tenth day of each month, between the
18 first day of January and the first day of May a statement of all taxes
19 collected for such city during the preceding month)) the following
20 month. The county treasurer shall submit a statement of taxes
21 collected with such remittance. To facilitate the investment of
22 collected taxes, the treasurer may invest as provided for in RCW
23 36.29.020 without the necessity of the cities specifically requesting
24 combining funds for the purposes of investment.

25 **Sec. 8.** RCW 36.29.180 and 1963 c 4 s 36.29.180 are each amended to
26 read as follows:

27 The county treasurer, in all instances where required by law to
28 handle, collect, disburse, and account for ~~((the funds collected~~

1 ~~pursuant to the assessment roll of any political subdivision)) special~~
2 ~~assessments, fees, rates, or charges within the county, may charge and~~
3 ~~collect a fee for ((his)) services ((according to but not to exceed the~~
4 ~~following schedule:~~

5 ~~For up to a five year term assessment roll, a fee of two dollars~~
6 ~~per account;~~

7 ~~For a six to ten year term assessment roll, a fee of three dollars~~
8 ~~per account;~~

9 ~~For an eleven to fifteen year term assessment roll, a fee of four~~
10 ~~dollars per account;~~

11 ~~For an assessment roll of over fifteen years, a fee of five dollars~~
12 ~~per account)) not to exceed four dollars per parcel for each year in~~
13 ~~which the funds are collected. Such charges for services shall be~~
14 ~~based upon costs incurred by the treasurer in handling, collecting,~~
15 ~~disbursing, and accounting for the funds.~~

16 ~~Such fees shall be a charge against the district((, shall be~~
17 ~~included as a part of the cost of the improvement,)) and shall be~~
18 ~~credited to the county current expense fund by the county treasurer~~
19 ~~((from moneys received following publication of the assessment roll.~~
20 ~~The provisions of this section shall not apply to irrigation district~~
21 ~~assessments)).~~

22 **Sec. 9.** RCW 36.33.160 and 1963 c 4 s 36.33.160 are each amended to
23 read as follows:

24 Upon request the county treasurer shall furnish to the ((board of))
25 county ((commissioners on or before the first day of May of each year,
26 ~~or at any other date that may be found advisable,)) legislative~~
27 ~~authority a list of all lands owned by the county, together with the~~
28 ~~amounts levied as assessments and the district in or by which such~~
29 ~~assessments are levied, against each description of ((said)) the lands,~~

1 as it appears on the assessment roll of the district. On or before the
2 first day of August of each year ((he)), upon request, the treasurer
3 shall furnish to the county ((commissioners)) legislative authority a
4 similar list of all land owned by the county and subject to any such
5 assessments, together with the amounts of any installment of
6 assessments falling due against any of such lands in the ensuing year
7 and an estimate of any maintenance or other assessments to be made
8 against same to fall due in the ensuing year(~~(; also an estimate of the~~
9 ~~amount of assessments to fall due in the ensuing year against lands~~
10 ~~that will be acquired by the county in such year))~~).

11 **Sec. 10.** RCW 36.34.080 and 1965 ex.s. c 23 s 1 are each amended to
12 read as follows:

13 All sales of county property ordered after a public hearing upon
14 the proposal to dispose thereof must be made by the county treasurer
15 (~~(at such place on county property as the board of county commissioners~~
16 ~~may direct)) or treasurer's designee to the highest and best bidder at
17 public auction.~~

18 **Sec. 11.** RCW 36.48.070 and 1963 c 4 s 36.48.070 are each amended
19 to read as follows:

20 The county treasurer, the county auditor, and the ((chairman))
21 chair of the ((~~board of~~)) county ((commissioners)) legislative
22 authority, ex officio, shall constitute the county finance committee.
23 The county treasurer shall act as ((chairman)) chair of the committee
24 and the county auditor as secretary thereof(~~(, and the office of the~~
25 ~~committee shall be in the office of the county auditor))~~). The
26 committee shall keep a full and complete record of all its proceedings
27 in appropriate books of record and all such records and all
28 correspondence relating to the committee shall be kept in the office of

1 the county auditor and shall be open to public inspection. The
2 committee shall approve county investment policy and shall make
3 appropriate rules and regulations for the carrying out of the
4 provisions of RCW 36.48.010 through 36.48.060, not inconsistent with
5 law.

6 NEW SECTION. **Sec. 12.** A new section is added to chapter 36.88 RCW
7 to read as follows:

8 (1) Any county maintaining a local improvement guaranty fund under
9 this chapter, upon certification by the county treasurer that the local
10 improvement guaranty fund has sufficient funds currently on hand to
11 meet all valid outstanding obligations of the fund and all other
12 obligations of the fund reasonably expected to be incurred in the near
13 future, may by ordinance transfer assets from such fund to its general
14 fund. The net cash of the local improvement guaranty fund may be
15 reduced by such transfer to an amount not less than five percent of the
16 net outstanding obligations guaranteed by such fund.

17 (2) If, at any time within five years of any transfer of assets
18 from the local improvement guaranty fund to the general fund of the
19 county, the net cash of the local improvement guaranty fund is reduced
20 below the minimum amount specified in subsection (1) of this section,
21 the county shall, to the extent of the amount transferred, pay valid
22 claims against the local improvement guaranty fund as a general
23 obligation of the county. In addition, such county shall pay all
24 reasonable costs of collection necessarily incurred by the holders of
25 valid claims against the local improvement guaranty fund.

26 **Sec. 13.** RCW 43.09.240 and 1965 c 8 s 43.09.240 are each amended
27 to read as follows:

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

7 Every public officer and employee, whose duty it is to collect or
8 receive payments due or for the use of the public shall deposit such
9 moneys collected or received by him or her with the treasurer of the
10 taxing district once every twenty-four consecutive hours. The
11 treasurer may in his or her discretion grant an exception where such
12 daily transfers would not be administratively practical or feasible.

13 In case a public officer or employee collects or receives funds for
14 the account of a taxing district of which he or she is an officer or
15 employee, ((he)) the treasurer shall, ((on Saturday)) by Friday of each
16 week, pay to the proper officer of the taxing district for the account
17 of which the collection was made or payment received, the full amount
18 collected or received during the current week for the account of the
19 district.

20 **Sec. 14.** RCW 58.08.040 and 1989 c 378 s 2 are each amended to read
21 as follows:

22 Any person filing a plat, replat, altered plat, or binding site
23 plan((, ~~or condominium plan~~)) subsequent to May 31st in any year and
24 prior to the date of the collection of taxes, shall deposit with the
25 county treasurer a sum equal to the product of the county assessor's
26 latest valuation on the unimproved property in such subdivision
27 multiplied by the current year's dollar rate increased by twenty-five
28 percent on the property platted. The treasurer's receipt ((for said
29 amount)) shall be ((taken by the auditor as)) evidence of the payment

1 ((of the tax)). The treasurer shall appropriate so much of ((said))
2 the deposit as will pay the taxes on the ((said)) property when the tax
3 rolls are ~~((placed in his hands))~~ certified by the assessor for
4 collection, and in case the sum deposited is in excess of the amount
5 necessary for the payment of the ((said)) taxes, the treasurer shall
6 return, to the party depositing, the amount of ((said)) excess(~~(~~
7 ~~taking his receipt therefor, which receipt shall be accepted for its~~
8 ~~face value on the treasurer's quarterly settlement with the county~~
9 ~~auditor))~~).

10 **Sec. 15.** RCW 82.45.180 and 1982 c 176 s 2 are each amended to read
11 as follows:

12 The county treasurer shall collect a two-dollar fee on all
13 transactions required by this chapter where the transaction does not
14 require the payment of tax. The county treasurer shall place one
15 percent of the proceeds of the tax imposed by this chapter and the
16 treasurer's fee in the county current expense fund to defray costs of
17 collection and shall pay over to the state treasurer and account to the
18 department of revenue for the remainder of the proceeds at the same
19 time the county treasurer remits funds to the state under RCW
20 84.56.280. The proceeds of the tax on any sale occurring prior to
21 September 1, 1981, when the proceeds have not been certified by an
22 educational service district superintendent for school districts prior
23 to September 1, 1981, shall be included in the amount remitted to the
24 state treasurer. The state treasurer shall deposit the proceeds in the
25 general fund for the support of the common schools.

26 **Sec. 16.** RCW 84.08.110 and 1975 1st ex.s. c 278 s 154 are each
27 amended to read as follows:

1 The department of revenue shall compile the laws of this state
2 relating to assessment and collection of taxes, with such annotations,
3 instructions and references to the decisions of the courts concerning
4 the same as it may deem proper. It shall cause the same to be printed
5 and distributed to the several county assessors, deputy county
6 assessors, county treasurers, prosecuting attorneys, the county
7 ~~((commissioners))~~ legislative authority, in the state, and to such
8 other officers and persons as may request the same.

9 **Sec. 17.** RCW 84.56.020 and 1988 c 222 s 30 are each amended to
10 read as follows:

11 The county treasurer shall be the receiver and collector of all
12 taxes extended upon the tax rolls of the county, whether levied for
13 state, county, school, bridge, road, municipal or other purposes, and
14 also of all fines, forfeitures or penalties received by any person or
15 officer for the use of his or her county. All taxes upon real and
16 personal property made payable by the provisions of this title shall be
17 due and payable to the treasurer ~~((as aforesaid))~~ on or before the
18 thirtieth day of April and shall be delinquent after that date:
19 PROVIDED, That each tax statement shall include a notice that checks
20 for payment of taxes may be made payable to "Treasurer of
21 County" or other appropriate office, but tax statements shall not
22 include any suggestion that checks may be made payable to the name of
23 the individual holding the office of treasurer nor any other
24 individual: PROVIDED FURTHER, That when the total amount of tax or
25 special assessments on personal property or on any lot, block or tract
26 of real property payable by one person is thirty dollars or more, and
27 if one-half of such tax be paid on or before the ~~((said))~~ thirtieth day
28 of April, the remainder of such tax shall be due and payable on or
29 before the thirty-first day of October following and shall be

1 delinquent after that date: PROVIDED FURTHER, That when the total
2 amount of tax or special assessments on any lot, block or tract of real
3 property payable by one person is thirty dollars or more, and if one-
4 half of such tax be paid after the thirtieth day of April but before
5 the thirty-first day of October, together with the applicable interest
6 and penalty on the full amount of such tax, the remainder of such tax
7 shall be due and payable on or before the thirty-first day of October
8 following and shall be delinquent after that date.

9 Delinquent taxes under this section are subject to interest at the
10 rate of twelve percent per annum computed on a monthly basis from the
11 date of delinquency until paid. Interest shall be calculated at the
12 rate in effect at the time of payment of the tax, regardless of when
13 the taxes were first delinquent. In addition, delinquent taxes under
14 this section are subject to penalties as follows:

15 (1) A penalty of three percent shall be assessed on the amount of
16 tax delinquent on (~~May 31st~~) June 1st of the year in which the tax is
17 due.

18 (2) An additional penalty of eight percent shall be assessed on the
19 total amount of tax delinquent on (~~November 30th~~) December 1st of the
20 year in which the tax is due.

21 (~~((3) Penalties under this section shall not be assessed on taxes
22 that were first delinquent prior to 1982.))~~)

23 For purposes of this chapter, "interest" means both interest and
24 penalties.

25 All collections of interest on delinquent taxes shall be credited to
26 the county current expense fund; but the cost of foreclosure and sale
27 of real property, and the fees and costs of distraint and sale of
28 personal property, for delinquent taxes, shall, when collected, be
29 credited to the operation and maintenance fund of the county treasurer
30 prosecuting the foreclosure or distraint or sale; and shall be used by

1 the county treasurer as a revolving fund to defray the cost of further
2 foreclosure, distraint and sale for delinquent taxes without regard to
3 budget limitations.

4 **Sec. 18.** RCW 84.56.050 and 1963 c 94 s 1 are each amended to read
5 as follows:

6 On receiving the tax rolls the treasurer shall post all real and
7 personal property taxes from ~~((said))~~ the rolls to the treasurer's tax
8 ~~((segregation register))~~ roll, and shall carry forward to the current
9 tax rolls ~~((, or if he so elects to a separate card or other record of~~
10 ~~delinquencies,))~~ a memorandum of all delinquent taxes on each and every
11 description of property, and enter the same ~~((opposite or under))~~ on
12 the property upon which the ~~((said))~~ taxes are delinquent ~~((, in a space~~
13 ~~provided for that purpose,))~~ showing the amounts for each year. The
14 treasurer shall notify each taxpayer in ~~((his))~~ the county, at the
15 expense of the county, of the amount of ~~((his))~~ the real and personal
16 property, and the ~~((total))~~ current and delinquent amount of tax due on
17 the same; and the treasurer shall either have printed on ~~((said))~~ the
18 notice the name of each tax and the levy made on the same, or shall
19 during the month of February publish once in a newspaper having general
20 circulation in the county a listing of the levies made in the
21 respective taxing districts and shall upon request furnish such a
22 listing to any one requesting the same ~~((; and))~~. The county treasurer
23 shall be the sole collector of all delinquent taxes and all other taxes
24 due and collectible on the tax rolls of the county: PROVIDED, That the
25 term "taxpayer" as used in this section shall mean any person charged,
26 or whose property is charged, with property tax; and the person to be
27 notified is that person whose name appears on the tax roll herein
28 mentioned: PROVIDED, FURTHER, That if no name so appears the person to
29 be notified is that person shown by the treasurer's tax rolls or

1 duplicate tax receipts of any preceding year as the payer of the tax
2 last paid on the property in question.

3 **Sec. 19.** RCW 84.56.060 and 1971 ex.s. c 35 s 1 are each amended to
4 read as follows:

5 The county treasurer upon receiving any tax paid in cash, shall
6 give to the person paying the same a receipt ((therefor, specifying
7 therein the land, city or town lot, or other real and personal property
8 on which the tax so paid was levied according to its description on the
9 treasurer's tax roll and the year for which the tax was levied)). The
10 treasurer shall record the payment of all taxes in the treasurer's
11 records by parcel. The owner or owners of property against which there
12 are delinquent taxes, shall have the right to pay the current tax
13 without paying any delinquent taxes there may be against ((said)) the
14 property((: PROVIDED, HOWEVER, That in issuing a receipt for such
15 current tax the county treasurer shall endorse upon the face of such
16 receipt a memorandum of all delinquent taxes against the property
17 therein described, showing the year for which said tax is delinquent
18 and the amount of delinquent tax for each and every year. Such
19 receipts shall be numbered consecutively for such year and such numbers
20 and amount of taxes paid shall be immediately entered upon the
21 treasurer's tax roll opposite or under each and every piece of property
22 therein for which such receipt was given; it shall contain the name of
23 the party paying, with the amount and date of payment and the
24 description of the property upon which the tax is paid. Such receipt
25 shall be made out with a stub, which shall be a summary of the receipt.
26 He shall post such collections into his cash or collection register,
27 provided for that purpose, to thus keep an accurate account not only of
28 the gross amount of collections, but also the amount collected upon the
29 consolidated fund and upon each and every separate fund. The treasurer

1 shall also keep a separate register for the purpose of entering therein
2 all collections made on account of delinquent taxes: PROVIDED FURTHER,
3 That the treasurer shall be deemed to have complied with the receipt
4 requirement of this section if he shall establish a procedure whereby
5 notice to any person charged with tax is given by mail and which
6 provides each taxpayer with a copy or stub of the tax statement
7 containing all of the information as required on a receipt for payment
8 of the taxes due)).

9 **Sec. 20.** RCW 84.56.070 and 1975-'76 2nd ex.s. c 10 s 2 are each
10 amended to read as follows:

11 On the fifteenth day of February succeeding the levy of taxes, the
12 county treasurer shall proceed to collect all personal property taxes.
13 ((He)) The treasurer shall give notice by mail to all persons charged
14 with personal property taxes, and if such taxes are not paid before
15 they become delinquent, ((he)) the treasurer shall forthwith proceed to
16 collect the same. In the event that he or she is unable to collect the
17 same when due, ((he)) the treasurer shall prepare papers in distraint,
18 which shall contain a description of the personal property, the amount
19 of taxes, the amount of the accrued interest at the rate provided by
20 law from the date of delinquency, and the name of the owner or reputed
21 owner((, and he)). The treasurer shall without demand or notice
22 distraint sufficient goods and chattels belonging to the person charged
23 with such taxes to pay the same, with interest at the rate provided by
24 law from the date of delinquency, together with all accruing costs, and
25 shall proceed to advertise the same by posting written notices in three
26 public places in the county in which such property has been distrained,
27 one of which places shall be at the county court house, such notice to
28 state the time when and place where such property will be sold. The
29 county treasurer, or ((his)) the treasurer's deputy, shall tax the same

1 fees for making the distraint and sale of goods and chattels for the
2 payment of taxes as are allowed by law to sheriffs for making levy and
3 sale of property on execution; traveling fees to be computed from the
4 county seat of the county to the place of making distraint. If the
5 taxes for which such property is distrained, and the interest and costs
6 accruing thereon, are not paid before the date appointed for such sale,
7 which shall be not less than ten days after the taking of such
8 property, such treasurer or treasurer's designee shall proceed to sell
9 such property at public auction, or so much thereof as shall be
10 sufficient to pay such taxes, with interest and costs, and if there be
11 any ((~~overplus~~)) excess of money arising from the sale of any personal
12 property, the treasurer shall pay such ((~~overplus~~)) excess less any
13 cost of the auction to the owner of the property so sold or to his or
14 her legal representative: PROVIDED, That whenever it shall become
15 necessary to distraint any standing timber owned separately from the
16 ownership of the land upon which the same may stand, or any fish trap,
17 pound net, reef net, set net or drag seine fishing location, or any
18 other personal property as the treasurer shall determine to be
19 incapable or reasonably impracticable of manual delivery, it shall be
20 deemed to have been distrained and taken into possession when the
21 ((~~said~~)) treasurer shall have, at least thirty days before the date
22 fixed for the sale thereof, filed with the auditor of the county
23 wherein such property is located a notice in writing reciting that
24 ((~~he~~)) the treasurer has distrained such property, describing it,
25 giving the name of the owner or reputed owner, the amount of the tax
26 due, with interest, and the time and place of sale; a copy of ((~~said~~))
27 the notice shall also be sent to the owner or reputed owner at his last
28 known address, by registered letter at least thirty days prior to the
29 date of sale: AND PROVIDED FURTHER, That if the county treasurer has
30 reasonable grounds to believe that any personal property upon which

1 taxes have been levied, but not paid, is about to be removed from the
2 county where the same has been assessed, or is about to be destroyed,
3 sold or disposed of, the county treasurer may demand such taxes,
4 without the notice provided for in this section, and if necessary may
5 forthwith distrain sufficient goods and chattels to pay the same.

6 **Sec. 21.** RCW 84.56.120 and 1961 c 15 s 84.56.120 are each amended
7 to read as follows:

8 After personal property has been assessed, it shall be unlawful for
9 any person to remove the same from the county in which the property was
10 assessed and from the state until taxes and interest are paid, or until
11 notice has been given to the county treasurer describing the property
12 to be removed and in case of public sales of personal property, a list
13 of the property desired to be sold shall be sent to the treasurer, and
14 no property shall be sold at such sale until the tax has been paid, the
15 tax to be computed upon the consolidated tax levy for the previous
16 year. Any person violating the provisions of this section shall be
17 guilty of a misdemeanor.

18 **Sec. 22.** RCW 84.56.220 and 1961 c 15 s 84.56.220 are each amended
19 to read as follows:

20 In the event of the destruction of personal property (~~by fire~~
21 ~~after the date of delinquency of any year~~), the lien of the personal
22 property tax shall attach to and follow any insurance that may be upon
23 (~~said~~) the property and the insurer shall pay to the county treasurer
24 from the (~~said~~) insurance money all taxes, interest and costs that
25 may be due(~~, and or are a lien against the identical property so~~
26 ~~destroyed~~)).

1 **Sec. 23.** RCW 84.56.230 and 1973 1st ex.s. c 43 s 1 are each
2 amended to read as follows:

3 On the first day of each month the county treasurer shall
4 distribute pro rata, according to the rate of levy for each fund, the
5 amount collected as consolidated tax during the preceding month(~~(, and~~
6 ~~shall certify the same to the county auditor)~~): PROVIDED, HOWEVER,
7 That the county treasurer, at his or her option, may distribute the
8 total amount of such taxes collected according to the ratio that the
9 levy of taxes made for each taxing district in the county bears to such
10 total amount collected. On or before the tenth day of each month the
11 county treasurer shall (~~(turn over)~~) remit to the respective city
12 treasurers the cities' pro rata share of all taxes collected for the
13 previous month (~~(and take receipts therefor in duplicate, and shall~~
14 ~~certify to the city comptroller or other accounting officer of each~~
15 ~~such city the amount of such taxes so collected and turned over, and~~
16 ~~shall deliver with such certificate one copy of the receipt of the city~~
17 ~~treasurer therefor)~~) as provided for in RCW 36.29.110.

18 **Sec. 24.** RCW 84.56.260 and 1984 c 250 s 7 are each amended to read
19 as follows:

20 The power and duty to levy on property and collect any tax due and
21 unpaid shall (~~(continue in and devolve upon)~~) be the responsibility of
22 the county treasurer (~~(and his successors in office after his return to~~
23 ~~the county auditor, and)~~) until the tax is paid; and the (~~(warrant~~
24 ~~attached to)~~) certification of the assessment roll shall continue in
25 force and confer authority upon the treasurer to whom the same was
26 issued(~~(, and upon his successors in office,)~~) to collect any tax due
27 and uncollected thereon. This section shall apply to all assessment
28 rolls (~~(and the warrants thereto attached:—~~ PROVIDED, That taxes
29 imposed but not collected on boats for the years 1980 through 1982 may

1 ~~not be collected~~)), special assessments, fees, rates, or other charges
2 for which the treasurer has the responsibility for collection.

3 **Sec. 25.** RCW 84.56.280 and 1979 ex.s. c 86 s 7 are each amended to
4 read as follows:

5 Immediately after the last day of each month, the county treasurer
6 shall pay over to the state treasurer the amount collected by ((him))
7 the county treasurer and credited to the various state funds, but every
8 such payment shall be subject to correction for error discovered ((upon
9 ~~the quarterly settlement next following.~~ The county auditor shall at
10 ~~the same time ascertain and report to the department of revenue in~~
11 ~~writing the amounts due to the various state funds~~)). If they are not
12 paid to the state treasurer before the twentieth day of the month
13 ((he)) the state treasurer shall make a sight draft on the county
14 treasurer for such amount. ((~~On the first Mondays of January, April,~~
15 ~~July, and October, respectively, of each year, the county treasurer~~
16 ~~shall make full settlement with the county auditor of his receipts and~~
17 ~~collections for all purposes from the date of the last settlement up to~~
18 ~~and including the last day of the preceding month.~~ The county auditor
19 ~~shall, on or before the fifteenth day of the month in which such~~
20 ~~settlement is made, notify the department of revenue of the result of~~
21 ~~the quarterly settlement with the county treasurer.~~)) Should any
22 county treasurer fail or refuse to honor the draft or make payment of
23 the amount thereon, except for manifest error or other good and
24 sufficient cause, ((he)) the county treasurer shall be guilty of
25 nonfeasance in office and upon conviction thereof shall be punished
26 according to law.

27 **Sec. 26.** RCW 84.64.050 and 1989 c 378 s 37 are each amended to
28 read as follows:

1 After the expiration of three years from the date of delinquency,
2 when any property remains on the tax rolls for which no certificate of
3 delinquency has been issued, the county treasurer shall proceed to
4 issue certificates of delinquency on ~~((said))~~ the property to the
5 county for all years' taxes, interest, and costs: PROVIDED, That the
6 county treasurer, with the consent of the county legislative authority,
7 may elect to issue a certificate for fewer than all years' taxes,
8 interest, and costs to a minimum of the taxes, interest, and costs for
9 the earliest year.

10 Certificates of delinquency shall be prima facie evidence that:

11 (1) The property described was subject to taxation at the time the
12 same was assessed;

13 (2) The property was assessed as required by law;

14 (3) The taxes or assessments were not paid at any time before the
15 issuance of the certificate;

16 (4) Such certificate shall have the same force and effect as a lis
17 pendens required under chapter 4.28 RCW.

18 The county treasurer may include in the certificate of delinquency
19 any assessments which are due on the property and are the
20 responsibility of the county treasurer to collect. For purposes of
21 this chapter, "taxes, interest, and costs" include any assessments
22 which are so included by the county treasurer.

23 ~~((The change to a three-year grace period shall first be effective~~
24 ~~on May 1, 1983. Prior to that date, the county treasurer shall send a~~
25 ~~notice to all taxpayers with taxes delinquent for two years or more,~~
26 ~~notifying them of the change in the grace period.))~~ The treasurer
27 shall file ~~((said))~~ the certificates when completed with the clerk of
28 the court at no cost to the treasurer, and the treasurer shall
29 thereupon, with ~~((such))~~ legal assistance ~~((as the county legislative~~
30 ~~authority shall provide in counties having a population of thirty~~

1 ~~thousand or more, and with the assistance of~~) from the county
2 prosecuting attorney (~~in counties having a population of less than~~
3 ~~thirty thousand~~), proceed to foreclose in the name of the county, the
4 tax liens embraced in such certificates(~~, and the same proceedings~~
5 ~~shall be had as when held by an individual: PROVIDED, That~~)). Notice
6 and summons must be served or notice given in a manner reasonably
7 calculated to inform the owner or owners, and any person having a
8 recorded interest in or lien of record upon the property, of the
9 foreclosure action to appear within thirty days after service of such
10 notice and defend such action or pay the amount due. Either ((+1))
11 (a) personal service upon the owner or owners and any person having a
12 recorded interest in or lien of record upon the property, or ((+2))
13 (b) publication once in a newspaper of general circulation, which is
14 circulated in the area of the property and mailing of notice by
15 certified mail to the owner or owners and any person having a recorded
16 interest in or lien of record upon the property, or, if a mailing
17 address is unavailable, personal service upon the occupant of the
18 property, if any, is sufficient. (~~In addition to~~) If such notice is
19 returned as unclaimed, the treasurer shall send notice by regular first
20 class mail. The notice shall include the legal description on the tax
21 rolls, the year or years for which assessed, the amount of tax and
22 interest due, and the name of owner, or reputed owner, if known, and
23 the notice must include the local street address, if any, for
24 informational purposes only. (~~It shall be the duty of the county~~
25 ~~treasurer to mail a copy of the published summons, within fifteen days~~
26 ~~after the first publication thereof, to the treasurer of each city or~~
27 ~~town within which any property involved in a tax foreclosure is~~
28 ~~situated, but the treasurer's failure to do so shall not affect the~~
29 ~~jurisdiction of the court nor the priority of any tax sought to be~~
30 ~~foreclosed.—Said~~) The certificates of delinquency issued to the

1 county may be issued in one general certificate in book form including
2 all property, and the proceedings to foreclose the liens against
3 ((said)) the property may be brought in one action and all persons
4 interested in any of the property involved in ((said)) the proceedings
5 may be made codefendants in ((said)) the action, and if unknown may be
6 therein named as unknown owners, and the publication of such notice
7 shall be sufficient service thereof on all persons interested in the
8 property described therein, except as provided above. The person or
9 persons whose name or names appear on the treasurer's rolls as the
10 owner or owners of ((said)) the property shall be considered and
11 treated as the owner or owners of ((said)) the property for the purpose
12 of this section, and if upon ((said)) the treasurer's rolls it appears
13 that the owner or owners of ((said)) the property are unknown, then
14 ((said)) the property shall be proceeded against, as belonging to an
15 unknown owner or owners, as the case may be, and all persons owning or
16 claiming to own, or having or claiming to have an interest therein, are
17 hereby required to take notice of ((said)) the proceedings and of any
18 and all steps thereunder: PROVIDED, That prior to the sale of the
19 property, (~~if such property is shown on the tax rolls under unknown~~
20 ~~owners or as having an assessed value of three thousand dollars or~~
21 ~~more,~~) the treasurer shall order or conduct a title search of the
22 property to be sold to determine the legal description of the property
23 to be sold and the record title holder, and if the record title holder
24 or holders differ from the person or persons whose name or names appear
25 on the treasurer's rolls as the owner or owners, the record title
26 holder or holders shall be considered and treated as the owner or
27 owners of ((said)) the property for the purpose of this section, and
28 shall be entitled to the notice provided for in this section. Such
29 title search shall be included in the costs of foreclosure.

1 The county treasurer shall not (~~issue certificates of delinquency~~
2 ~~upon~~) sell property which is eligible for deferral of taxes under
3 chapter 84.38 RCW but shall require the owner of the property to file
4 a declaration to defer taxes under chapter 84.38 RCW.

5 **Sec. 27.** RCW 84.64.070 and 1963 c 88 s 2 are each amended to read
6 as follows:

7 Real property upon which certificates of delinquency have been
8 issued under the provisions of this chapter, may be redeemed at any
9 time before the close of business the day before the day of the sale,
10 by payment, (~~in legal money of the United States~~) as prescribed by
11 the county treasurer, to the county treasurer of the proper county,
12 (~~for the benefit of the owner of the certificate of delinquency~~
13 ~~against said property,~~) of the amount for which the certificate of
14 delinquency was (~~sold~~) issued, together with interest at the
15 statutory rate per annum charged on delinquent general real and
16 personal property taxes from date of issuance of (~~said~~) the
17 certificate of delinquency until paid. The person redeeming such
18 property shall also pay the amount of all taxes, interest and costs
19 accruing after the issuance of such certificate of delinquency, (~~and~~
20 ~~paid by the holder of said certificate of delinquency or his~~
21 ~~assignee,~~) together with interest at the statutory rate per annum
22 charged on delinquent general real and personal property taxes on such
23 payment from the day the same was made. No fee shall be charged for
24 any redemption. Tenants in common or joint tenants shall be allowed to
25 redeem their individual interest in real property for which
26 certificates of delinquency have been issued under the provisions of
27 this chapter, in the manner and under the terms specified in this
28 section for the redemption of real property other than that of
29 (~~insane~~) persons (~~and~~) adjudicated to be legally incompetent or

1 minors ~~((heirs. Any redemption made shall inure to the benefit of the~~
2 ~~person having the legal or equitable title to the property redeemed,~~
3 ~~subject, however, to the right of the person making the same to be~~
4 ~~reimbursed by the person benefited))~~. If the real property of any
5 minor, or any ~~((insane))~~ person adjudicated to be legally incompetent,
6 be sold for nonpayment of taxes, the same may be redeemed at any time
7 within three years after the ~~((issuance of the tax deed))~~ date of sale
8 upon the terms specified in this section, on the payment of interest at
9 the statutory rate per annum charged on delinquent general real and
10 personal property taxes on the amount for which the same was sold, from
11 and after the date of sale, and in addition the redemptioner shall pay
12 the reasonable value of all improvements made in good faith on the
13 property, less the value of the use thereof, which redemption may be
14 made by themselves or by any person in their behalf.

15 **Sec. 28.** RCW 84.64.080 and 1981 c 322 s 5 are each amended to read
16 as follows:

17 The court shall examine each application for judgment foreclosing
18 tax lien, and if defense (specifying in writing the particular cause of
19 objection) be offered by any person interested in any of ~~((said))~~ the
20 lands or lots to the entry of judgment against the same, the court
21 shall hear and determine the matter in a summary manner, without other
22 pleadings, and shall pronounce judgment as the right of the case may
23 be; or ~~((said))~~ the court may, in its discretion, continue such
24 individual cases, wherein defense is offered, to such time as may be
25 necessary, in order to secure substantial justice to the contestants
26 therein; but in all other cases ~~((said))~~ the court shall proceed to
27 determine the matter in a summary manner as above specified. In all
28 judicial proceedings of any kind for the collection of taxes, and
29 interest and costs thereon, all amendments which by law can be made in

1 any personal action pending in such court shall be allowed, and no
2 assessments of property or charge for any of ((said)) the taxes shall
3 be considered illegal on account of any irregularity in the tax list or
4 assessment rolls or on account of the assessment rolls or tax list not
5 having been made, completed or returned within the time required by
6 law, or on account of the property having been charged or listed in the
7 assessment or tax lists without name, or in any other name than that of
8 the owner, and no error or informality in the proceedings of any of the
9 officers connected with the assessment, levying or collection of the
10 taxes, shall vitiate or in any manner affect the tax or the assessment
11 thereof, and any irregularities or informality in the assessment rolls
12 or tax lists or in any of the proceedings connected with the assessment
13 or levy of such taxes or any omission or defective act of any officer
14 or officers connected with the assessment or levying of such taxes, may
15 be, in the discretion of the court, corrected, supplied and made to
16 conform to the law by the court. The court shall give judgment for
17 such taxes, interest and costs as shall appear to be due upon the
18 several lots or tracts described in ((said)) the notice of application
19 for judgment or complaint, and such judgment shall be a several
20 judgment against each tract or lot or part of a tract or lot for each
21 kind of tax included therein, including all interest and costs, and the
22 court shall order and direct the clerk to make and enter an order for
23 the sale of such real property against which judgment is made, or
24 vacate and set aside the certificate of delinquency or make such other
25 order or judgment as in the law or equity may be just. ((Said)) The
26 order shall be signed by the judge of the superior court ((and attested
27 by the clerk thereof, and a certified copy of said order, together with
28 the list of the property therein ordered sold)), shall be delivered to
29 the county treasurer, and shall be full and sufficient authority for
30 him or her to proceed to sell ((said)) the property for ((said)) the

1 sum as set forth in ~~((said))~~ the order and to take such further steps
2 in the matter as are provided by law. The county treasurer shall
3 immediately after receiving the order and judgment of the court proceed
4 to sell the property as provided in this chapter to the highest and
5 best bidder for cash. The acceptable minimum bid shall be the total
6 amount of taxes, interest, penalties, and costs. All sales shall be
7 made at ~~((such place on))~~ a location in the county ~~((property as the~~
8 ~~county legislative authority may direct on Friday between the hours of~~
9 ~~9 o'clock in the morning and 9 o'clock in the evening, as the county~~
10 ~~legislative authority))~~ on a date and time (except Saturdays, Sundays,
11 or legal holidays) as the county treasurer may direct, and shall
12 continue from day to day (Saturdays ((and)), Sundays, and legal
13 holidays excepted) during the same hours until all lots or tracts are
14 sold, after first giving notice of the time, and place where such sale
15 is to take place for ten days successively by posting notice thereof in
16 three public places in the county, one of which shall be in the office
17 of ~~((said))~~ the treasurer. The notice shall be substantially in the
18 following form:

19 TAX JUDGMENT SALE

20 Public notice is hereby given that pursuant to real property tax
21 judgment of the superior court of the county of in the state
22 of Washington, and an order of sale duly issued by ~~((said))~~ the court,
23 entered the day of,, in proceedings for
24 foreclosure of tax liens upon real property, as per provisions of law,
25 I shall on the day of,, at o'clock a.m.,
26 at in the city of, and county of,
27 state of Washington, sell the ~~((following described lands or lots,))~~
28 real property to the highest and best bidder for cash, to satisfy the

1 full amount of taxes, interest and costs adjudged to be due (~~thereon~~
2 ~~as follows, to wit: (Description of property.)~~)).

3 In witness whereof, I have hereunto affixed my hand and seal this
4 day of,

5 Treasurer of county.

6 No county officer or employee shall directly or indirectly be a
7 purchaser of such property at such sale.

8 (~~The treasurer may include in one notice any number of separate~~
9 ~~tracts or lots.~~)

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

13 If the highest amount bid for any such separate unit tract or lot
14 is in excess of the (~~entire amount of the taxes and interest~~) minimum
15 bid due upon the whole property included in the certificate of
16 delinquency, the excess shall be refunded following payment of all
17 water and sewer district liens, on application therefor, to the record
18 owner of the property. The record owner of the property is the person
19 who held title on the date of issuance of the certificate of
20 delinquency. In the event no claim for the (~~said~~) excess is received
21 by the county treasurer within three years after the date of the sale
22 he or she shall at expiration of the three year period deposit such
23 excess in the current expense fund of the county. The county treasurer
24 shall execute to the purchaser of any piece or parcel of land a tax
25 deed. The deed so made by the county treasurer, under the official
26 seal of his or her office, shall be recorded in the same manner as
27 other conveyances of real property, and shall vest in the grantee, his
28 or her heirs and assigns the title to the property therein described,

1 without further acknowledgment or evidence of such conveyance, and
2 shall be substantially in the following form:

3 State of Washington }
4 } ss.
5 County of }

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

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

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

27 Given under my hand and seal of office this day of
28, A.D.

1 County Treasurer.

2 **Sec. 29.** RCW 84.64.120 and 1988 c 202 s 70 are each amended to
3 read as follows:

4 Appellate review of the judgment of the superior court may be
5 sought as in other civil cases. However, review must be sought within
6 thirty days after the entry of the judgment and the party taking such
7 appeal shall ~~((execute, serve and file a bond payable to the state of
8 Washington, with two or more sureties, to be approved by the court, in
9 an amount to be fixed by the court))~~ deposit a sum equal to all taxes,
10 interest, penalties, and costs with the clerk of the court, conditioned
11 that the appellant shall prosecute ~~((his said))~~ the appeal with effect,
12 and will pay the amount of any taxes, interest and costs which may be
13 finally adjudged against the real property involved in the appeal by
14 any court having jurisdiction of the cause~~((, which bond shall be so
15 served and filed at the time of the service of said notice of appeal,
16 and the respondent may, within five days after the service of such
17 bond, object to the sureties thereon, or to the form and substance of
18 such bond, in the court in which the action is pending, and if, upon
19 hearing of such objections to said bond, it is determined by the court
20 that the sureties thereon are insufficient for any reason, or that the
21 bond is defective for any other reason, the court shall direct a new
22 bond to be executed with sureties thereon, to be justified as provided
23 by law, but)).~~ No appeal shall be allowed from any judgment for the
24 sale of land or lot for taxes~~((, and no bond given on appeal as herein
25 provided shall operate as a supersedeas,))~~ unless the party taking such
26 appeal shall before the time of giving notice of such appeal, and
27 within thirty days herein allowed within which to appeal, deposit with
28 the ~~((county treasurer))~~ clerk of the court of the county in which the
29 land or lots are situated, an amount of money equal to the amount of

1 the judgment and costs rendered in such cause by the trial court. If,
2 in case of an appeal, the judgment of the lower court shall be
3 affirmed, in whole or in part, the supreme court or the court of
4 appeals shall enter judgment for the amount of taxes, interest and
5 costs, with damages not to exceed twenty percent, and shall order that
6 the amount deposited with the (~~treasurer as aforesaid~~) clerk of the
7 court, or so much thereof as may be necessary, be credited upon the
8 judgment so rendered, and execution shall issue for the balance of
9 (~~said~~) the judgment, damages and costs. The clerk of the supreme
10 court or the clerk of the division of the court of appeals in which the
11 appeal is pending shall transmit to the county treasurer of the county
12 in which the land or lots are situated a certified copy of the order of
13 affirmance, and it shall be the duty of such county treasurer upon
14 receiving the same to apply so much of the amount deposited with (~~him,~~
15 ~~as aforesaid~~) the clerk of the court, as shall be necessary to satisfy
16 the amount of the judgment of the supreme court, and to account for the
17 same as collected taxes. If the judgment of the superior court shall
18 be reversed and the cause remanded for a rehearing, and if, upon a
19 rehearing, judgment shall be rendered for the sale of the land or lots
20 for taxes, or any part thereof, and such judgment be not appealed from,
21 as herein provided, the clerk of such superior court shall certify to
22 the county treasurer the amount of such judgment, and thereupon it
23 shall be the duty of the county treasurer to certify to the county
24 clerk the amount deposited with (~~him, as aforesaid~~) the clerk of the
25 court, and the county clerk shall credit such judgment with the amount
26 of such deposit, or so much thereof as will satisfy the judgment, and
27 the county treasurer shall be chargeable and accountable for the amount
28 so credited as collected taxes. Nothing herein shall be construed as
29 requiring an additional deposit in case of more than one appeal being
30 prosecuted in (~~said~~) proceeding. If, upon a final hearing, judgment

1 shall be refused for the sale of the land or lots for the taxes,
2 penalties, interest and costs, or any part thereof, in ((said)) the
3 proceedings, the county treasurer shall pay over to the party who shall
4 have made such deposit, or his or her legally authorized agent or
5 representative, the amount of the deposit, or so much thereof as shall
6 remain after the satisfaction of the judgment against the land or lots
7 in respect to which such deposit shall have been made.

8 **Sec. 30.** RCW 84.64.215 and 1961 c 15 s 84.64.215 are each amended
9 to read as follows:

10 In addition to ~~((the fees required to be collected by the county~~
11 ~~treasurer for the issuance of a deed upon the sale of general tax title~~
12 ~~property))~~ a five-dollar fee for preparing the deed, the treasurer
13 shall collect the proper recording fee. This recording fee together
14 with the deed shall then be transmitted by the treasurer to the county
15 auditor who will record the same and mail the deed to the purchaser.

16 **Sec. 31.** RCW 84.64.270 and 1981 c 322 s 7 are each amended to read
17 as follows:

18 Real property heretofore or hereafter acquired by any county of
19 this state by foreclosure of delinquent taxes may be sold by order of
20 the county legislative authority of the county when in the judgment of
21 the members of the legislative authority they deem it for the best
22 interests of the county to sell the same. When the legislative
23 authority desires to sell any such property it may, if deemed
24 advantageous to the county, combine any or all of the several lots and
25 tracts of such property in one or more units, and may reserve from sale
26 coal, oil, gas, gravel, minerals, ores, fossils, timber, or other
27 resources on or in ((said)) the lands, and the right to mine for and
28 remove the same, and it shall then enter an order on its records fixing

1 the unit or units in which the property shall be sold and the minimum
2 price for each of such units, and whether the sale will be for cash or
3 whether a contract will be offered, and reserving from sale such of
4 ((said)) the resources as it may determine and from which units such
5 reservations shall apply, and directing the county treasurer to sell
6 such property in the unit or units and at not less than the price or
7 prices and subject to such reservations so fixed by the county
8 legislative authority: PROVIDED, That the ((said)) order shall be
9 subject to the approval of the county treasurer if several lots or
10 tracts of land are combined in one unit. It shall be the duty of the
11 county treasurer upon receipt of such order to publish once a week for
12 three consecutive weeks a notice of the sale of such property in a
13 newspaper ((~~printed and published~~)) of general circulation in the
14 county where the land is situated(~~(: PROVIDED, That in counties where~~
15 ~~there is no newspaper published, the treasurer of such county shall~~
16 ~~cause such notice to be published in some newspaper in the state of~~
17 ~~general circulation in such county having no resident newspaper,~~
18 ~~said)).~~ The notice shall describe the property to be sold, the unit or
19 units, the reservations, and the minimum price fixed in ((said)) the
20 order, together with the time and place and terms of sale, ((~~which said~~
21 ~~sale shall be made at such place on county property as the county~~
22 ~~legislative authority may direct in the county in which the land is~~
23 ~~situated and at such time between the hours of 9 o'clock a.m. and 9~~
24 ~~o'clock p.m. as the county legislative authority may direct, and all~~
25 ~~sales so made shall be to the highest and best bidder at such sale, and~~
26 ~~sales to be made under the provisions of this chapter may be adjourned~~
27 ~~from day to day by the county treasurer by public announcement made by~~
28 ~~the treasurer at the time and place designated in the notice of such~~
29 ~~sale, or at the time and place to which said sale may be adjourned)) in
30 the same manner as foreclosure sales as provided by RCW 84.64.080. The~~

1 person making the bid shall state whether he or she will pay cash for
2 the amount of his or her bid or accept a real estate contract of
3 purchase in accordance with the provisions hereinafter contained. The
4 person making the highest bid shall become the purchaser of ((said))
5 the property. If the highest bidder is a contract bidder the purchaser
6 shall be required to pay thirty percent of the total purchase price at
7 the time of ((said)) the sale and shall enter into a contract with the
8 county as vendor and the purchaser as vendee which shall obligate and
9 require the purchaser to pay the balance of ((said)) the purchase price
10 in ten equal annual installments commencing November 1st and each year
11 following the date of ((said)) the sale, and shall require ((said)) the
12 purchaser to pay twelve percent interest on all deferred payments,
13 interest to be paid at the time the annual installment is due; and may
14 contain a provision authorizing the purchaser to make payment in full
15 at any time of any balance due on the total purchase price plus accrued
16 interest on such balance. ((Said)) The contract shall contain a
17 provision requiring the purchaser to pay before delinquency all
18 subsequent taxes and assessments that may be levied or assessed against
19 ((said)) the property subsequent to the date of ((said)) the contract,
20 and shall contain a provision that time is of the essence of the
21 contract and that in event of a failure of the vendee to make payments
22 at the time and in the manner required and to keep and perform the
23 covenants and conditions therein required of him or her that the
24 ((said)) contract may be forfeited and terminated at the election of
25 the vendor, and that in event of ((said)) the election all sums
26 theretofore paid by the vendee shall be forfeited as liquidated damages
27 for failure to comply with the provisions of ((said)) the contract; and
28 shall require the vendor to execute and deliver to the vendee a deed of
29 conveyance covering ((said)) the property upon the payment in full of
30 the purchase price, plus accrued interest: PROVIDED FURTHER, That the

1 county legislative authority may, by order entered in its records,
2 direct ((said)) the coal, oil, gas, gravel, minerals, ores, timber, or
3 other resources sold apart from the land, such sale to be conducted in
4 the manner hereinabove prescribed for the sale of the land: PROVIDED
5 FURTHER, That any such reserved minerals or resources not exceeding two
6 hundred dollars in value may be sold, when the county legislative
7 authority deems it advisable, either with or without such publication
8 of the notice of sale, and in such manner as the county legislative
9 authority may determine will be most beneficial to the county.

10 **Sec. 32.** RCW 84.69.020 and 1989 c 378 s 17 are each amended to
11 read as follows:

12 Ad valorem taxes paid before or after delinquency shall be refunded
13 if they were:

14 (1) Paid more than once; or

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

16 (3) Paid as a result of a clerical error in extending the tax
17 rolls; or

18 (4) Paid as a result of other clerical errors in listing property;
19 or

20 (5) Paid with respect to improvements which did not exist on
21 assessment date; or

22 (6) Paid under levies or statutes adjudicated to be illegal or
23 unconstitutional; or

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

28 (8) Paid or overpaid as a result of mistake, inadvertence, or lack
29 of knowledge by either a public official or employee or by any person

1 paying the same or paid as a result of mistake, inadvertence, or lack
2 of knowledge by either a public official or employee or by any person
3 paying the same with respect to real property in which the person
4 paying the same has no legal interest; or

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

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

14 (11) Paid as a state property tax levied upon property, the
15 assessed value of which has been established by the state board of tax
16 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
17 refunded shall only be for the difference between the state property
18 tax paid and the amount of state property tax which would, when added
19 to all other property taxes within the one percent limitation of
20 Article VII, section 2 (Amendment 59) of the state Constitution equal
21 one percent of the assessed value established by the board;

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

28 (13) Paid on property acquired under RCW 84.60.050, and canceled
29 under RCW 84.60.050(2).

1 No refunds under the provisions of this section shall be made
2 because of any error in determining the valuation of property, except
3 as authorized in subsections (9), (10), (11), and (12) of this section
4 nor may any refunds be made if a bona fide purchaser has acquired
5 rights that would preclude the assessment and collection of the
6 refunded tax from the property that should properly have been charged
7 with the tax. Any refunds made on delinquent taxes shall include the
8 proportionate amount of interest and penalties paid.

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

15 **Sec. 33.** RCW 84.69.030 and 1989 c 378 s 32 are each amended to
16 read as follows:

17 Except in cases wherein the county legislative authority acts upon
18 its own motion, no orders for a refund under this chapter shall be made
19 except on a claim:

20 (1) Verified by the person who paid the tax, the person's guardian,
21 executor or administrator; and

22 (2) Filed with the county (~~legislative authority~~) treasurer
23 within three years after making of the payment sought to be refunded;
24 and

25 (3) Stating the statutory ground upon which the refund is claimed.

26 **Sec. 34.** RCW 84.69.040 and 1961 c 15 s 84.69.040 are each amended
27 to read as follows:

1 Refunds ordered by the (~~board of~~) county (~~commissioners~~)
2 legislative authority may include:

3 (1) A portion of amounts paid to the state treasurer by the county
4 treasurer as money belonging to the state; and also

5 (2) County taxes and taxes collected by county officers for taxing
6 districts.

7 **Sec. 35.** RCW 84.69.060 and 1989 c 378 s 18 are each amended to
8 read as follows:

9 Refunds ordered under this chapter with respect to county, state,
10 and taxing district taxes shall be paid by checks drawn upon the
11 appropriate fund by the county treasurer: PROVIDED, That in making
12 refunds on a levy code or tax code bases, the county treasurer may make
13 an adjustment on the (~~next~~) subsequent year's property tax payment
14 due for the amount of the refund (~~unless the taxpayer requests~~
15 ~~immediate refund~~)).

16 **Sec. 36.** RCW 85.05.280 and 1985 c 396 s 38 are each amended to
17 read as follows:

18 The board of commissioners of such district shall elect one of
19 their number (~~chairman~~) chair and shall either elect one of their
20 number, or appoint a voter of the district, as secretary, who shall
21 keep minutes of all the district's proceedings. The board of
22 commissioners may issue warrants of such district in payment of all
23 claims of indebtedness against such district. Such warrants shall be
24 in form and substance the same as county warrants(~~(, or as near the~~
25 ~~same as may be practicable,~~)) and shall draw the legal rate of interest
26 from the date of their presentation to the treasurer for payment, as
27 hereinafter provided, and shall be signed by the (~~chairman~~) chair and
28 attested by the secretary of (~~said~~) the board: PROVIDED, That no

1 warrants shall be issued by ((said)) the board of commissioners in
2 payment of any indebtedness of such district for less than the face or
3 par value.

4 **Sec. 37.** RCW 85.05.360 and 1986 c 278 s 29 are each amended to
5 read as follows:

6 All warrants issued under the provisions of this ((act)) chapter
7 shall be presented by the owners thereof to the county treasurer((, who
8 shall indorse thereon the day of presentation for payment, with the
9 additional indorsement thereon, in case of nonpayment, that they are
10 not paid for want of funds; and no warrant shall draw interest under
11 the provisions of this act until it is so presented and indorsed by the
12 county treasurer. And it shall be the duty of such treasurer, from
13 time to time, when he has sufficient funds in his hands for that
14 purpose, to advertise in the newspaper doing the county printing for
15 the presentation to him for payment of as many of the outstanding
16 warrants as he may be able to pay: PROVIDED, That thirty days after
17 the first publication of said notice of the treasurer calling in any of
18 said outstanding warrants, said warrants shall cease to bear interest,
19 which shall be stated in the notice. Said notice shall be published
20 two weeks, consecutively, and said warrants shall be called in and paid
21 in the order of their indorsement)) in accordance with chapter 36.29
22 RCW.

23 NEW SECTION. **Sec. 38.** The following acts or parts of acts are
24 each repealed:

25 (1) RCW 36.29.030 and 1963 c 4 s 36.29.030;

26 (2) RCW 36.29.080 and 1963 c 4 s 36.29.080;

27 (3) RCW 36.29.140 and 1963 c 4 s 36.29.140;

28 (4) RCW 36.32.180 and 1984 c 128 s 1 & 1963 c 4 s 36.32.180;

- 1 (5) RCW 84.64.010 and 1961 c 15 s 84.64.010;
- 2 (6) RCW 84.64.020 and 1961 c 15 s 84.64.020;
- 3 (7) RCW 84.64.030 and 1984 c 220 s 18, 1984 c 179 s 1, 1981 c 322
- 4 s 3, 1972 ex.s. c 84 s 1, & 1961 c 15 s 84.64.030;
- 5 (8) RCW 84.64.140 and 1961 c 15 s 84.64.140;
- 6 (9) RCW 84.64.145 and 1972 ex.s. c 84 s 4;
- 7 (10) RCW 84.64.150 and 1961 c 15 s 84.64.150;
- 8 (11) RCW 84.64.160 and 1961 c 15 s 84.64.160;
- 9 (12) RCW 84.64.170 and 1961 c 15 s 84.64.170;
- 10 (13) RCW 84.64.210 and 1961 c 15 s 84.64.210; and
- 11 (14) RCW 84.64.240 and 1961 c 15 s 84.64.240.