

# SENATE BILL REPORT

## SB 5028

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As Reported By Senate Committee On:  
Government Operations, January 30, 1997

**Title:** An act relating to county treasury management.

**Brief Description:** Modifying county treasury management.

**Sponsors:** Senators Sellar, Swecker and Loveland.

**Brief History:**

**Committee Activity:** Government Operations: 1/23/97, 1/30/97 [DPS].

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS

**Majority Report:** That Substitute Senate Bill No. 5028 be substituted therefor, and the substitute bill do pass.

Signed by Senators McCaslin, Chair; Hale, Vice Chair; Anderson, Haugen and Horn.

**Staff:** Diane Smith (786-7410)

**Background:** Over time, as the treasurers of the counties implement the laws pertaining to the counties' daily operations, the various ambiguities and inconsistencies of the statutes become apparent.

**Summary of Substitute Bill:** The costs recovered in foreclosure proceedings for collection of delinquent local improvement assessments and water-sewer district liens must include administrative costs. The role of the treasurer to implement on a daily basis the investment policies set by the county finance committee is clarified.

The duties of the treasurer and auditor are made consistent. The investment authority language for the proceeds of road improvement bonds and port districts is made consistent with the authority for other county investments.

Taxes and assessments must be collected prior to recording the plat rather than prior to filing the plat.

The deadline for the treasurer's year-end reporting of uncollectible personal taxes, real property taxes and property tax refunds is extended one month, to February.

All special assessments must be included with the taxes eligible to be deferred under the senior citizen and disabled tax deferral program.

The requirement that first class cities pay the county for clerk hire is repealed. The counties' authority to invest inactive or excess county funds in U.S. government bonds is repealed.

Property cannot be segregated for tax purposes unless all delinquent taxes and assessments on the entire parcel have been paid.

**Substitute Bill Compared to Original Bill:** Editorial changes clarify that all special assessments must be included with the taxes eligible for deferral in the senior citizen and disabled tax deferral program. The statute amended in error last session regarding property segregations is restored. Property cannot be segregated for tax purposes unless all delinquent taxes and assessments on the entire parcel are paid in full.

**Appropriation:** None.

**Fiscal Note:** Requested on January 9, 1997 for section 12.

**Effective Date:** Ninety days after adjournment of session in which bill is passed, except for section 13 which takes effect immediately and sections 16 and 17 which take effect January 1, 1998.

**Testimony For:** This bill makes the statutes cleaner and easier to deal with by clarifying and simplifying the county treasurer's statutes. Two antiquated statutes are repealed. There was a mistake made last session in codifying the provisions for property segregations.

**Testimony Against:** None.

**Testified:** PRO: Rose Bowman, Lewis County Treasurer; Allen Martin, Chelan County Treasurer; Doug Lasher, Clark County Treasurer.