
SENATE BILL 6466

State of Washington 57th Legislature

2002 Regular Session

By Senators Gardner and Swecker

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

1 AN ACT Relating to county treasurer administration; and amending
2 RCW 35.50.030, 36.94.230, 43.09.240, 36.29.010, 46.16.160, 46.44.170,
3 46.44.173, 84.40.042, 84.56.120, 84.64.060, 84.64.070, 84.69.020, and
4 84.69.100.

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

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

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

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

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

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

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

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

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

35 In case any such local district is initiated by petition, such
36 petition shall set forth the nature and territorial extent of such
37 proposed improvement and the fact that the signers thereof are the
38 owners according to the records of the county ((auditor)) assessor of

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

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

1 with the clerk of the county legislative authority before the time
2 fixed for said public hearing.

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

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

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

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

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

32 The county treasurer:

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

36 (2) Shall issue a receipt in duplicate for all money received other
37 than taxes; the treasurer shall deliver immediately to the person

1 making the payment the original receipt and the duplicate shall be
2 retained by the treasurer;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18 **Sec. 9.** RCW 84.56.120 and 1991 c 245 s 20 are each amended to read
19 as follows:

20 (~~(After personal property has been assessed,)~~) It shall be unlawful
21 for any person to sell or to remove (~~(the same)~~) personal property
22 subject to property taxes from the county in which the property (~~(was)~~)
23 has been or will be assessed (~~(and)~~) or from the state until all taxes
24 and interest due are paid (~~(, or until)~~). The property taxes shall be
25 satisfied before any recognizance, mortgage, judgment, debt,
26 obligation, or responsibility to or with which the personal property
27 may become charged or liable. Prior to removing personal property,
28 selling, or conducting any public or private sale of property, written
29 notice (~~(has been)~~) shall be given to the county treasurer listing and
30 describing the property (~~(to be removed and in case of public sales of~~
31 ~~personal property, a list of the property desired to be sold shall be~~
32 ~~sent to the treasurer, and no property shall be sold at such sale until~~
33 ~~the tax has been paid,)~~). The tax (~~(to)~~) shall be computed upon the
34 consolidated tax levy for the previous year. Any person violating the
35 provisions of this section shall be guilty of a misdemeanor.

36 **Sec. 10.** RCW 84.64.060 and 1963 c 88 s 1 are each amended to read
37 as follows:

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

11 **Sec. 11.** RCW 84.64.070 and 1991 c 245 s 26 are each amended to
12 read as follows:

13 Real property upon which certificates of delinquency have been
14 issued under the provisions of this chapter, may be redeemed at any
15 time before the close of business the day before the day of the sale,
16 by payment, as prescribed by the county treasurer, to the county
17 treasurer of the proper county, of the amount for which the certificate
18 of delinquency was issued, together with interest at the statutory rate
19 per annum charged on delinquent general real and personal property
20 taxes from date of issuance of the certificate of delinquency until
21 paid. The person redeeming such property shall also pay the amount of
22 all taxes, interest and costs accruing after the issuance of such
23 certificate of delinquency, together with interest at the statutory
24 rate per annum charged on delinquent general real and personal property
25 taxes on such payment from the day the same was made. No fee shall be
26 charged for any redemption. Tenants in common or joint tenants shall
27 be allowed to redeem their individual interest in real property for
28 which certificates of delinquency have been issued under the provisions
29 of this chapter, in the manner and under the terms specified in (~~this~~
30 ~~section~~) RCW 84.64.060 for the redemption of real property other than
31 that of persons adjudicated to be legally incompetent or minors for
32 purposes of this section. If the real property of any minor, or any
33 person adjudicated to be legally incompetent, be sold for nonpayment of
34 taxes, the same may be redeemed at any time within three years after
35 the date of sale upon the terms specified in this section, on the
36 payment of interest at the statutory rate per annum charged on
37 delinquent general real and personal property taxes on the amount for
38 which the same was sold, from and after the date of sale, and in

1 addition the redemptioner shall pay the reasonable value of all
2 improvements made in good faith on the property, less the value of the
3 use thereof, which redemption may be made by themselves or by any
4 person in their behalf.

5 **Sec. 12.** RCW 84.69.020 and 1999 sp.s. c 8 s 2 are each amended to
6 read as follows:

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

9 (1) Paid more than once;

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

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

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

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

16 (6) Paid under levies or statutes adjudicated to be illegal or
17 unconstitutional;

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

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

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

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

34 (11) Paid as a state property tax levied upon property, the
35 assessed value of which has been established by the state board of tax
36 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
37 refunded shall only be for the difference between the state property
38 tax paid and the amount of state property tax which would, when added

1 to all other property taxes within the one percent limitation of
2 Article VII, section 2 of the state Constitution equal one percent of
3 the assessed value established by the board;

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

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

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

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

16 (16) Abated under RCW 84.70.010.

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

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

36 **Sec. 13.** RCW 84.69.100 and 1997 c 67 s 1 are each amended to read
37 as follows:

1 Unless otherwise stated, refunds of taxes made pursuant to RCW
2 84.69.010 through 84.69.090 shall include interest from the date of
3 collection of the portion refundable: PROVIDED, That refunds on a
4 state, county, or district wide basis shall not commence to accrue
5 interest until six months following the date of the final order of the
6 court. No written protest by individual taxpayers need to be filed to
7 receive a refund on a state, county, or district wide basis. The rate
8 of interest shall be the equivalent coupon issue yield (as published by
9 the Board of Governors of the Federal Reserve System) of the average
10 bill rate for twenty-six week treasury bills as determined at the first
11 bill market auction conducted after June 30th of the calendar year
12 preceding the date the taxes were paid. The department of revenue
13 shall adopt this rate of interest by rule.

--- END ---