

E2SHB 1208 - S COMM AMD

By Committee on Government Operations & Elections

ADOPTED AS AMENDED 04/13/2009

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 84.40.042 and 2008 c 17 s 1 are each amended to read
4 as follows:

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

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

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

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

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

9 **Sec. 2.** RCW 84.56.070 and 2007 c 295 s 5 are each amended to read
10 as follows:

11 ~~((On the fifteenth day of February succeeding the levy of taxes,))~~
12 The county treasurer shall proceed to collect all personal property
13 taxes after first completing the tax roll for the current year's
14 collection. The treasurer shall give notice by mail to all persons
15 charged with personal property taxes, and if such taxes are not paid
16 before they become delinquent, the treasurer shall forthwith proceed to
17 collect the same. In the event that he or she is unable to collect the
18 same when due, the treasurer shall prepare papers in distraint, which
19 shall contain a description of the personal property, the amount of
20 taxes, the amount of the accrued interest at the rate provided by law
21 from the date of delinquency, and the name of the owner or reputed
22 owner. The treasurer shall without demand or notice distraint
23 sufficient goods and chattels belonging to the person charged with such
24 taxes to pay the same, with interest at the rate provided by law from
25 the date of delinquency, together with all accruing costs, and shall
26 proceed to advertise the same by posting written notices in three
27 public places in the county in which such property has been distrained,
28 one of which places shall be at the county court house, such notice to
29 state the time when and place where such property will be sold. The
30 county treasurer, or the treasurer's deputy, shall tax the same fees
31 for making the distraint and sale of goods and chattels for the payment
32 of taxes as are allowed by law to sheriffs for making levy and sale of
33 property on execution; traveling fees to be computed from the county
34 seat of the county to the place of making distraint. If the taxes for
35 which such property is distrained, and the interest and costs accruing
36 thereon, are not paid before the date appointed for such sale, which
37 shall be not less than ten days after the taking of such property, such

1 treasurer or treasurer's designee shall proceed to sell such property
2 at public auction, or so much thereof as shall be sufficient to pay
3 such taxes, with interest and costs, and if there be any excess of
4 money arising from the sale of any personal property, the treasurer
5 shall pay such excess less any cost of the auction to the owner of the
6 property so sold or to his or her legal representative: PROVIDED, That
7 whenever it shall become necessary to distraint any standing timber
8 owned separately from the ownership of the land upon which the same may
9 stand, or any fish trap, pound net, reef net, set net or drag seine
10 fishing location, or any other personal property as the treasurer shall
11 determine to be incapable or reasonably impracticable of manual
12 delivery, it shall be deemed to have been distrained and taken into
13 possession when the treasurer shall have, at least thirty days before
14 the date fixed for the sale thereof, filed with the auditor of the
15 county wherein such property is located a notice in writing reciting
16 that the treasurer has distrained such property, describing it, giving
17 the name of the owner or reputed owner, the amount of the tax due, with
18 interest, and the time and place of sale; a copy of the notice shall
19 also be sent to the owner or reputed owner at his last known address,
20 by registered letter at least thirty days prior to the date of sale:
21 AND PROVIDED FURTHER, That if the county treasurer has reasonable
22 grounds to believe that any personal property, including mobile homes,
23 manufactured homes, or park model trailers, upon which taxes have been
24 levied, but not paid, is about to be removed from the county where the
25 same has been assessed, or is about to be destroyed, sold or disposed
26 of, the county treasurer may demand such taxes, without the notice
27 provided for in this section, and if necessary may forthwith distraint
28 sufficient goods and chattels to pay the same.

29 **Sec. 3.** RCW 86.09.490 and 1937 c 72 s 164 are each amended to read
30 as follows:

31 The assessment upon real property shall be a lien against the
32 property assessed, from and after the first day of January in the year
33 in which the assessment becomes due and payable, but as between grantor
34 and grantee such lien shall not attach until the (~~(fifteenth day of~~
35 ~~February of such year, which)) county treasurer has completed the
36 property tax roll for the current year's collection and provided the
37 notification required by RCW 84.56.020. The lien shall be paramount~~

1 and superior to any other lien theretofore or thereafter created,
2 whether by mortgage or otherwise, except a lien for undelinquent flood
3 control district assessments, diking or drainage, or diking or drainage
4 improvement, district assessments and for unpaid and outstanding
5 general ad valorem taxes, and such lien shall not be removed until the
6 assessments are paid or the property sold for the payment thereof as
7 provided by law.

8 **Sec. 4.** RCW 84.60.050 and 1994 c 301 s 54 are each amended to read
9 as follows:

10 (1) When real property is acquired by purchase or condemnation by
11 the state of Washington, any county or municipal corporation or is
12 placed under a recorded agreement for immediate possession and use or
13 an order of immediate possession and use pursuant to RCW 8.04.090, such
14 property shall continue to be subject to the tax lien for the years
15 prior to the year in which the property is so acquired or placed under
16 such agreement or order, of any tax levied by the state, county,
17 municipal corporation or other tax levying public body, except as is
18 otherwise provided in RCW 84.60.070.

19 (2) The lien for taxes applicable to the real property being
20 acquired or placed under immediate possession and use for the year in
21 which such real property is so acquired or placed under immediate
22 possession and use shall be for only the pro rata portion of taxes
23 allocable to that portion of the year prior to the date of execution of
24 the instrument vesting title, date of recording such agreement of
25 immediate possession and use, date of such order of immediate
26 possession and use, or date of judgment. No taxes levied or tax lien
27 on such property allocable to a period subsequent to the dates
28 identified in this subsection shall be valid and any such taxes levied
29 shall be canceled as provided in RCW 84.48.065. In the event the owner
30 has paid taxes allocable to that portion of the year subsequent to the
31 dates identified in this subsection he or she shall be entitled to a
32 pro rata refund of the amount paid on the property so acquired or
33 placed under a recorded agreement or an order of immediate possession
34 and use. If the dates identified in this subsection precede (~~February~~
35 ~~15th of~~) the completion of the property tax rolls for the current
36 year's collection in the year in which such taxes become payable, no

1 lien for such taxes shall be valid and any such taxes levied but not
2 payable shall be canceled as provided in RCW 84.48.065.

3 **Sec. 5.** RCW 87.03.265 and 1939 c 171 s 2 are each amended to read
4 as follows:

5 The assessment upon real property shall be a lien against the
6 property assessed, from and after the first day of January in the year
7 in which it is levied, but as between grantor and grantee such lien
8 shall not attach until the ~~((fifteenth day of February of))~~ county
9 treasurer has completed the property tax roll for the current year's
10 collection and provided the notification required by RCW 84.56.020 in
11 the year in which the assessment is payable, which lien shall be
12 paramount and superior to any other lien theretofore or thereafter
13 created, whether by mortgage or otherwise, except for a lien for prior
14 assessments, and such lien shall not be removed until the assessments
15 are paid or the property sold for the payment thereof as provided by
16 law. And the lien for the bonds of any issue shall be a preferred lien
17 to that of any subsequent issue. Also the lien for all payments due or
18 to become due under any contract with the United States, or the state
19 of Washington, accompanying which bonds of the district have not been
20 deposited with the United States or the state of Washington, as in RCW
21 87.03.140 provided, shall be a preferred lien to any issue of bonds
22 subsequent to the date of such contract.

23 **Sec. 6.** RCW 87.03.270 and 1988 c 134 s 13 are each amended to read
24 as follows:

25 The assessment roll, before its equalization and adoption, shall be
26 checked and compared as to descriptions and ownerships, with the county
27 treasurer's land rolls. On or before the fifteenth day of January in
28 each year the secretary must deliver the assessment roll or the
29 respective segregation thereof to the county treasurer of each
30 respective county in which the lands therein described are located, and
31 said assessments shall become due and payable ~~((on the fifteenth day of~~
32 ~~February following))~~ after the county treasurer has completed the
33 property tax roll for the current year's collection and provided the
34 notification required by RCW 84.56.020.

35 All assessments on said roll shall become delinquent on the first
36 day of May following the filing of the roll unless the assessments are

1 paid on or before the thirtieth day of April of said year: PROVIDED,
2 That if an assessment is ten dollars or more for said year and if one-
3 half of the assessment is paid on or before the thirtieth day of April,
4 the remainder shall be due and payable on or before the thirty-first
5 day of October following and shall be delinquent after that date. All
6 delinquent assessments shall bear interest at the rate of twelve
7 percent per annum, computed on a monthly basis and without compounding,
8 from the date of delinquency until paid.

9 Upon receiving the assessment roll the county treasurer shall
10 prepare therefrom an assessment book in which shall be written the
11 description of the land as it appears in the assessment roll, the name
12 of the owner or owners where known, and if assessed to the unknown
13 owners, then the word "unknown", and the total assessment levied
14 against each tract of land. Proper space shall be left in said book
15 for the entry therein of all subsequent proceedings relating to the
16 payment and collection of said assessments.

17 On or before April 1st of each year, the treasurer of the district
18 shall send a statement of assessments due. County treasurers who
19 collect irrigation district assessments may send the statement of
20 irrigation district assessments together with the statement of general
21 taxes.

22 Upon payment of any assessment the county treasurer must enter the
23 date of said payment in said assessment book opposite the description
24 of the land and the name of the person paying and give a receipt to
25 such person specifying the amount of the assessment and the amount paid
26 with the description of the property assessed.

27 It shall be the duty of the treasurer of the district to furnish
28 upon request of the owner, or any person interested, a statement
29 showing any and all assessments levied as shown by the assessment roll
30 in his office upon land described in such request. All statements of
31 irrigation district assessments covering any land in the district shall
32 show the amount of the irrigation district assessment, the dates on
33 which the assessment is due, the place of payment, and, if the property
34 was sold for delinquent assessments in a prior year, the amount of the
35 delinquent assessment and the notation "certificate issued": PROVIDED,
36 That the failure of the treasurer to render any statement herein
37 required of him shall not render invalid any assessments made by any
38 irrigation district.

1 It shall be the duty of the county treasurer of any county, other
2 than the county in which the office of the board of directors is
3 located, to make monthly remittances to the county treasurer of the
4 county in which the office of the board of directors is located
5 covering all amounts collected by him for the irrigation district
6 during the preceding month.

7 When the treasurer collects a delinquent assessment, the treasurer
8 shall collect any other amounts due by reason of the delinquency,
9 including accrued costs, which shall be deposited to the treasurer's
10 operation and maintenance fund.

11 **Sec. 7.** RCW 85.08.480 and 1933 c 125 s 2 are each amended to read
12 as follows:

13 The respective installments of assessments for construction or
14 maintenance of improvements made under the provisions of this chapter,
15 shall be collected in the same manner and shall become delinquent at
16 the same time as general taxes, certificates of delinquency shall be
17 issued, and the lien of the assessment shall be enforced by foreclosure
18 and sale of the property assessed, as in the case of general taxes, all
19 according to the laws in force on January 1, 1923, except as
20 hereinafter specifically provided.

21 The annual assessments or installments of assessments, both for
22 construction and for maintenance and repairs of the diking and/or
23 drainage system shall become due in two equal installments, one-half
24 being payable on or before (~~May~~) April 30th, and the other half on or
25 before (~~November 30th~~) October 31st; and delinquency interest thereon
26 shall run from said dates on said respective halves of said
27 assessments.

28 The rate of interest thereon after delinquency, also the rate of
29 interest borne by certificates of delinquency, shall be (~~ten~~) twelve
30 percent per annum. Certificates of delinquency for any assessment or
31 installment thereof shall be issued upon demand and payment of such
32 delinquent assessment and the fee for the same at any time after the
33 expiration of twelve months after the date of delinquency thereof. In
34 case no certificate of delinquency be issued after the expiration of
35 four years from date of delinquency of assessments for construction
36 costs, or after the expiration of two years from date of delinquency of
37 assessments for maintenance or repairs, certificates of delinquency

1 shall be issued to the county, and foreclosure thereof shall forthwith
2 be effected in the manner provided in (~~sections 11292 to 11317~~
3 ~~inclusive~~) chapter 84.64 RCW.

4 The holder of a certificate of delinquency for any drainage, diking
5 or sewerage improvement district or consolidated district assessment or
6 installment thereof may pay any delinquent general taxes upon the
7 property described therein, and may redeem any certificate of
8 delinquency for general taxes against said property and the amount so
9 paid together with interest thereon at the rate provided by law shall
10 be included in the lien of said certificate of delinquency.

11 The expense of foreclosure proceedings by the county shall be paid
12 by the districts whose liens are foreclosed: Costs of foreclosure by
13 the county or private persons as provided by law, shall be included in
14 the judgment of foreclosure.

15 **Sec. 8.** RCW 82.45.090 and 2003 c 53 s 404 are each amended to read
16 as follows:

17 (1) Except for a sale of a beneficial interest in real property
18 where no instrument evidencing the sale is recorded in the official
19 real property records of the county in which the property is located,
20 the tax imposed by this chapter shall be paid to and collected by the
21 treasurer of the county within which is located the real property which
22 was sold. In collecting the tax the treasurer shall act as agent for
23 the state. The county treasurer shall cause a (~~stamp~~) verification
24 of payment evidencing satisfaction of the lien to be affixed to the
25 instrument of sale or conveyance prior to its recording or to the real
26 estate excise tax affidavit in the case of used mobile home sales and
27 used floating home sales. A receipt issued by the county treasurer for
28 the payment of the tax imposed under this chapter shall be evidence of
29 the satisfaction of the lien imposed hereunder and may be recorded in
30 the manner prescribed for recording satisfactions of mortgages. No
31 instrument of sale or conveyance evidencing a sale subject to the tax
32 shall be accepted by the county auditor for filing or recording until
33 the tax shall have been paid and the (~~stamp~~) verification of payment
34 affixed thereto; in case the tax is not due on the transfer, the
35 instrument shall not be so accepted until suitable notation of such
36 fact has been made on the instrument by the treasurer. Any time there
37 is a sale of a used mobile home, used manufactured home, used park

1 model, or used floating home that has not been title eliminated,
2 property taxes must be current in order to complete the processing of
3 the real estate excise tax affidavit or other documents transferring
4 title. Verification that the property taxes are current must be noted
5 on the mobile home real estate excise tax affidavit or on a form
6 approved by the county treasurer. For the purposes of this subsection,
7 "mobile home," "manufactured home," and "park model" have the same
8 meaning as provided in RCW 59.20.030.

9 (2) For a sale of a beneficial interest in real property where a
10 tax is due under this chapter and where no instrument is recorded in
11 the official real property records of the county in which the property
12 is located, the sale shall be reported to the department of revenue
13 within five days from the date of the sale on such returns or forms and
14 according to such procedures as the department may prescribe. Such
15 forms or returns shall be signed by both the transferor and the
16 transferee and shall be accompanied by payment of the tax due.

17 (3) Any person who intentionally makes a false statement on any
18 return or form required to be filed with the department under this
19 chapter is guilty of perjury under chapter 9A.72 RCW.

20 **Sec. 9.** RCW 84.69.030 and 1991 c 245 s 32 are each amended to read
21 as follows:

22 ~~((Except in cases wherein the county legislative authority acts~~
23 ~~upon its own motion,)) No orders for a refund under this chapter shall
24 be made except on a claim:~~

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

27 (2) Filed with the county treasurer within three years after
28 ~~((making))~~ the due date of the payment sought to be refunded; and

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

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1 On page 1, line 1 of the title, after "administration;" strike the
2 remainder of the title and insert "and amending RCW 84.40.042,
3 84.56.070, 86.09.490, 84.60.050, 87.03.265, 87.03.270, 85.08.480,
4 82.45.090, and 84.69.030."

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