

SSB 6183 - H COMM AMD
By Committee on Judiciary

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

3 "Sec. 1. RCW 46.12.700 and 2011 c 171 s 38 are each amended to
4 read as follows:

5 (1) **Titling options.** An owner of a manufactured home shall
6 establish ownership in the manufactured home by either:

7 (a) Applying for a certificate of title as required under this
8 chapter; or

9 (b) Eliminating the certificate of title under chapter 65.20 RCW.

10 (2) **Exemption.** This section does not apply to a manufactured home
11 held for resale by a dealer or manufacturer.

12 (3) **Transferring ownership.** (a) A registered owner of record must
13 sign the certificate of title releasing the owner's interest when
14 transferring ownership of a manufactured home. If the manufactured
15 home was manufactured before June 15, 1976, the registered owner must
16 sign an affidavit on a form approved by the department. The affidavit
17 must state that the purchaser was notified that failure of the
18 manufactured home to meet federal housing and urban development
19 standards or failure of the manufactured home to meet a fire and
20 safety inspection by the department of labor and industries may
21 result in denial by a local jurisdiction of a permit to site the
22 manufactured home.

23 (b) When a manufactured/mobile or park model home is sold at a
24 county treasurer's foreclosure or distraint sale, the registered
25 owner of record, legal owner on title, and the purchaser are not
26 required to sign the certificate of title and title application to
27 transfer title. Any lienholder interest in a manufactured/mobile or
28 park model home are extinguished by the county treasurer's
29 foreclosure or distraint sale.

30 (4) **Evidence of taxes paid.** Before accepting an application for a
31 certificate of title for a manufactured home, the department, county
32 auditor or other agent, or subagent appointed by the director shall

1 require the applicant to provide evidence that any taxes due on the
2 sale of the manufactured home under chapters 82.45 and 84.52 RCW have
3 been paid. Acceptable evidence includes a copy of:

4 (a) The real estate excise tax affidavit that has been stamped by
5 the county treasurer; or

6 (b) A treasurer certificate that is prepared by the treasurer of
7 the county in which a used manufactured home is located and that
8 states that all property taxes due upon the used manufactured home
9 being sold have been satisfied.

10 (5) **County assessor notification.** The department shall notify the
11 county assessor of the county where the manufactured home is located
12 when ownership of a manufactured home is transferred. The
13 notification must include the name and address of the former owner
14 and the new owner.

15 (6) **Title elimination.** The certificate of title for a
16 manufactured home may be eliminated or not issued when the
17 manufactured home is registered under chapter 65.20 RCW. If the
18 certificate of title is eliminated or not issued, the application
19 must be recorded in the county property records of the county where
20 the real property to which the home is affixed is located. All
21 vehicle license fees and taxes applicable to manufactured homes under
22 this chapter are due and must be collected before recording the
23 ownership with the county auditor.

24 (7) **Rules.** The department may adopt rules as necessary to
25 implement this section.

26 **Sec. 2.** RCW 84.56.070 and 2015 c 95 s 8 are each amended to read
27 as follows:

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

31 (2) The treasurer must give notice by mail to all persons charged
32 with personal property taxes, and if the taxes are not paid before
33 they become delinquent, the treasurer must commence delinquent
34 collection efforts. A delinquent collection charge for costs incurred
35 by the treasurer may be added to the account.

36 (3) In the event that the treasurer is unable to collect the
37 taxes when due under this section, the treasurer must prepare papers
38 in distraint. The papers must contain a description of the personal
39 property, the amount of taxes including any amounts deferred under

1 chapters 84.37 and 84.38 RCW that are a lien on the personal property
2 to be distrained, the amount of the accrued interest at the rate
3 provided by law from the date of delinquency, and the name of the
4 owner or reputed owner.

5 (a) The treasurer must without demand or notice distrain
6 sufficient goods and chattels belonging to the person charged with
7 the taxes to pay the same, with interest at the rate provided by law
8 from the date of delinquency, together with all accruing costs. The
9 treasurer must proceed to advertise the distraint by posting written
10 notices in three public places in the county in which the property
11 has been distrained, including the county courthouse. The notice must
12 state the time when and place where the property will be sold.

13 (b) The county treasurer, or the treasurer's deputy, must tax the
14 same fees for making the distraint and sale of goods and chattels for
15 the payment of taxes as are allowed by law to sheriffs for making
16 levy and sale of property on execution. Traveling fees must be
17 computed from the county seat of the county to the place of making
18 distraint.

19 (c) If the taxes for which the property is distrained, and the
20 interest and costs accruing thereon, are not paid before the date
21 appointed for the sale, which may not be less than ten days after the
22 taking of the property, the treasurer or treasurer's designee must
23 proceed to sell the property at public auction, or so much thereof as
24 is sufficient to pay the taxes and any amounts deferred under
25 chapters 84.37 and 84.38 RCW that are a lien on the property to be
26 sold, with interest and costs. If there is any excess of money
27 arising from the sale of any personal property, the treasurer must
28 pay the excess less any cost of the auction to the owner of the
29 property so sold or to his or her legal representative.

30 (d) If necessary to distrain any standing timber owned separately
31 from the ownership of the land upon which the same may stand, or any
32 fish trap, pound net, reef net, set net, or drag seine fishing
33 location, or any other personal property as the treasurer determines
34 to be incapable or reasonably impracticable of manual delivery, it is
35 deemed to have been distrained and taken into possession when the
36 treasurer has, at least thirty days before the date fixed for the
37 sale thereof, filed with the auditor of the county wherein the
38 property is located a notice in writing reciting that the treasurer
39 has distrained the property. The notice must describe the property,
40 give the name of the owner or reputed owner, the amount of the tax

1 due, with interest, and the time and place of sale. A copy of the
2 notice must also be sent to the owner or reputed owner at his or her
3 last known address, by registered letter at least thirty days prior
4 to the date of sale.

5 (e) If the county treasurer has reasonable grounds to believe
6 that any personal property, including mobile homes, manufactured
7 homes, or park model trailers, upon which taxes have been levied, but
8 not paid, is about to be removed from the county where the property
9 has been assessed, or is about to be destroyed, sold, or disposed of,
10 the county treasurer may demand the taxes, without the notice
11 provided for in this section, and if necessary distrain sufficient
12 goods and chattels to pay the same.

13 (4) As an alternative to the sale procedure specified in this
14 section, the county treasurer may conduct a public auction sale by
15 electronic media pursuant to RCW 36.16.145."

16 Correct the title.

EFFECT: Retains the underlying bill and, in addition, requires that the amount of any state tax deferral lien under chapters 84.37 (property tax deferral on residences available to certain persons with low income) and 84.38 RCW (property tax deferral on residences available to certain retired and older persons) be included in the minimum sale amount for a distraint sale.

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