

SSB 5131 - S AMD 8
By Senator Kuderer

ADOPTED 02/15/2019

1 On page 3, after line 2, insert the following:

2 "Sec. 2. RCW 84.56.070 and 2015 c 95 s 8 are each amended to
3 read as follows:

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

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

12 (3) In the event that the treasurer is unable to collect the
13 taxes when due under this section, the treasurer must prepare papers
14 in distraint. The papers must contain a description of the personal
15 property, the amount of taxes including any amounts deferred under
16 chapters 84.37 and 84.38 RCW that are a lien on the personal property
17 to be distrained, the amount of the accrued interest at the rate
18 provided by law from the date of delinquency, and the name of the
19 owner or reputed owner.

20 (a) The treasurer must without demand or notice distraint
21 sufficient goods and chattels belonging to the person charged with
22 the taxes to pay the same, with interest at the rate provided by law
23 from the date of delinquency, together with all accruing costs. The
24 treasurer must proceed to advertise the distraint by posting written
25 notices in three public places in the county in which the property
26 has been distrained, including the county courthouse. The notice must
27 state the time when and place where the property will be sold.

28 (b) The county treasurer, or the treasurer's deputy, must tax the
29 same fees for making the distraint and sale of goods and chattels for
30 the payment of taxes as are allowed by law to sheriffs for making
31 levy and sale of property on execution. Traveling fees must be

1 computed from the county seat of the county to the place of making
2 distraint.

3 (c) If the taxes for which the property is distrained, and the
4 interest and costs accruing thereon, are not paid before the date
5 appointed for the sale, which may not be less than ten days after the
6 taking of the property, the treasurer or treasurer's designee must
7 proceed to sell the property at public auction, or so much thereof as
8 is sufficient to pay the taxes and any amounts deferred under
9 chapters 84.37 and 84.38 RCW that are a lien on the property to be
10 sold, with interest and costs. If there is any excess of money
11 arising from the sale of any personal property, the treasurer must
12 pay the excess less any cost of the auction to the owner of the
13 property so sold or to his or her legal representative.

14 (d) If necessary to distraint any standing timber owned separately
15 from the ownership of the land upon which the same may stand, or any
16 fish trap, pound net, reef net, set net, or drag seine fishing
17 location, or any other personal property as the treasurer determines
18 to be incapable or reasonably impracticable of manual delivery, it is
19 deemed to have been distrained and taken into possession when the
20 treasurer has, at least thirty days before the date fixed for the
21 sale thereof, filed with the auditor of the county wherein the
22 property is located a notice in writing reciting that the treasurer
23 has distrained the property. The notice must describe the property,
24 give the name of the owner or reputed owner, the amount of the tax
25 due, with interest, and the time and place of sale. A copy of the
26 notice must also be sent to the owner or reputed owner at his or her
27 last known address, by registered letter at least thirty days prior
28 to the date of sale.

29 (e) If the county treasurer has reasonable grounds to believe
30 that any personal property, including mobile homes, manufactured
31 homes, or park model trailers, upon which taxes have been levied, but
32 not paid, is about to be removed from the county where the property
33 has been assessed, or is about to be destroyed, sold, or disposed of,
34 the county treasurer may demand the taxes, without the notice
35 provided for in this section, and if necessary distraint sufficient
36 goods and chattels to pay the same.

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

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1 On page 1, line 3 of the title, after "46.12.700" insert "and
2 84.56.070"

EFFECT: Clarifies that any deferred property tax liens filed by the department of revenue on a manufactured/mobile home must be included in the minimum sale amount upon the distraint sale of the manufactured/mobile home.

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