

RCW 84.56.070 Personal property—Distraint and sale, notice, property incapable of manual delivery, property about to be removed or disposed of—Mobile or manufactured homes, waiver of interest and penalties. (1) The county treasurer must proceed to collect all personal property taxes after first completing the tax roll for the current year's collection.

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

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

(a) Except as provided in (f) of this subsection, nontitle eliminated mobile homes and manufactured homes, as defined in RCW 46.04.302, are subject to distraint no sooner than three years after the date of first delinquency.

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

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

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

(e) If necessary to distraint any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net, or drag seine fishing location, or any other personal property as the treasurer determines to be incapable or reasonably impracticable of manual delivery, it is deemed to have been distrained and taken into possession when the treasurer has, at least thirty days before the date fixed for the sale thereof, filed with the auditor of the county wherein the property is located a notice in writing reciting that the treasurer has distrained

the property. The notice must describe the property, give the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale. A copy of the notice must also be sent to the owner or reputed owner at his or her last known address, by registered letter at least thirty days prior to the date of sale.

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

(4) The county treasurer must waive outstanding interest and penalties on delinquent taxes due from the title owner of a mobile or manufactured home if the property is subject to an action for distraint under this section and the following requirements are met:

(a) The title owner is income-qualified under RCW 84.36.381(5) (a), as verified by the county assessor;

(b) The title owner occupies the property as the owner's principal place of residence;

(c) The title owner or agent is paying the delinquent base taxes owed on the year or years that the outstanding interest and penalties are being waived and submits a complete application at least fourteen days prior to recording of distraint documents; and

(d) The title owner has not previously received a waiver on the property as provided under this section.

(5) As an alternative to the sale procedure specified in this section, the county treasurer may conduct a public auction sale by electronic media pursuant to RCW 36.16.145. [2020 c 175 § 1; 2019 c 75 § 2; 2015 c 95 § 8; 2013 c 239 § 4; 2009 c 350 § 2; 2007 c 295 § 5; 1991 c 245 § 19; (1975-'76 2nd ex.s. c 10 § 2 expired December 31, 1976); 1961 c 15 § 84.56.070. Prior: 1949 c 21 § 2; 1935 c 30 § 4; 1933 c 33 § 1; 1925 ex.s. c 130 § 86; Rem. Supp. 1949 § 11247; prior: 1915 c 137 § 1; 1911 c 24 § 2; 1899 c 141 § 7; 1897 c 71 § 71; 1895 c 176 § 15; 1893 c 124 § 72; 1890 p 561 § 87; Code 1881 § 2903. Formerly RCW 84.56.070, 84.56.080, and 84.56.100.]

Intent—2015 c 95: See note following RCW 36.16.145.

Findings—2013 c 239: See note following RCW 84.56.020.

Issuance of warrant: RCW 84.56.075.