

RCW 84.56.090 Distraint and sale of property about to be removed, dissipated, sold, or disposed of—Computation of taxes, entry on rolls, tax liens. (1) Whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed from the state, or is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the treasurer must immediately prepare papers in distraint. The papers must contain a description of the personal property, including mobile homes, manufactured homes, or park model trailers, being or about to be removed, dissipated, sold, disposed of, or removed from the county so as to jeopardize collection of taxes, the amount of the tax, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner. The treasurer must, without demand or notice, distraint sufficient goods and chattels belonging to the person charged with the taxes to pay the taxes with interest at the rate provided by law from the date of delinquency, together with all accruing costs. The treasurer must advertise and sell the property as provided in RCW 84.56.070 or subsection (4) of this section.

(2) If the personal property is being removed or is about to be removed from the state, is being dissipated or about to be dissipated, or is being or about to be sold, disposed of, or removed from the county so as to jeopardize collection of taxes, at any time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon the property so distrained must be computed upon the rate of levy for state, county, and local purposes for the preceding year. All taxes collected in advance of levy under this section and RCW 84.56.120, together with the name of the owner and a brief description of the property assessed, must be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon must be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected are discharged from the lien of any taxes that may thereafter be levied in the year in which payment or collection is made.

(3) Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or the treasurer's deputy, has the same power to distraint and sell the property for the satisfaction of the taxes as he or she would have if the property were situated in the county in which the property was taxed. In addition, the treasurer, or the treasurer's deputy, in the distraint and sale of property for the payment of taxes, has the same powers as the sheriff in making levy and sale of property on execution.

(4) As an alternative to the sale procedure specified in RCW 84.56.070, the county treasurer may conduct a public auction sale by electronic media pursuant to RCW 36.16.145. [2015 c 95 § 9; 2013 c 23 § 369; 2007 c 295 § 6; 1985 c 83 § 1; 1961 c 15 § 84.56.090. Prior: 1949 c 21 § 3; 1939 c 206 § 43; 1937 c 20 § 1; 1925 ex.s. c 130 § 89; Rem. Supp. 1949 § 11250; prior: 1907 c 29 § 1. Formerly RCW 84.56.090, 84.56.110, 84.56.130, and 84.56.140.]

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

Issuance of warrant: RCW 84.56.075.