

1 1316-S AAS 4/19/91

2 SHB 1316 - S AMD
3 By Senator Madsen

4 ADOPTED 4/19/91 - Voice Vote

5 On page 16, beginning on line 1, strike all of section 16

6 Renumber the remaining sections consecutively and correct any
7 internal references accordingly.

8 SHB 1316 - S AMD
9 By Senator Madsen

10 ADOPTED 4/19/91 - Voice Vote

11 On page 18, line 19, after "shall" strike "either" and insert
12 "((either))"

13 On page 18, beginning on line 20, after "same" strike all material
14 through "((; and))" on line 24, and insert "((, or shall during the
15 month of February publish once in a newspaper having general
16 circulation in the county a listing of the levies made in the
17 respective taxing districts and shall upon request furnish such a
18 listing to any one requesting the same; and))"

19 SHB 1316 - S AMD
20 By Senator Madsen

21 ADOPTED 4/19/91 - Voice Vote

22 On page 39, at the beginning of line 15, strike "Ad" and insert "On
23 the order of the county treasurer, ad"

1 **SHB 1316** - S AMD
2 By Senator Madsen

3 ADOPTED 4/19/19 - Voice Vote

4 On page 43, after line 25, insert the following:

5 "Sec. 38. RCW 84.56.290 and 1987 c 168 s 3 are each amended to
6 read as follows:

7 Whenever any tax shall have been heretofore, or shall be hereafter,
8 canceled, reduced or modified in any final judicial, county board of
9 equalization, state board of tax appeals, or administrative proceeding;
10 or whenever any tax shall have been heretofore, or shall be hereafter
11 canceled by sale of property to any irrigation district under
12 foreclosure proceedings for delinquent irrigation district assessments;
13 or whenever any contracts or leases on public lands shall have been
14 heretofore, or shall be hereafter, canceled and the tax thereon remains
15 unpaid for a period of two years, the director of revenue shall, upon
16 receipt from the county treasurer of a certified copy of the final
17 judgment, order, or decree canceling, reducing, or modifying taxes, or
18 of a certificate from the county treasurer of the cancellation by sale
19 to an irrigation district, or of a certificate from the commissioner of
20 public lands and the county treasurer of the cancellation of public
21 land contracts or leases and nonpayment of taxes thereon, as the case
22 may be, make corresponding entries and corrections on ~~((his))~~ the
23 director's records of the state's portion of reduced or canceled tax.

24 Upon canceling taxes deemed uncollectible, the county commissioners
25 shall notify the county treasurer of such action, whereupon the county
26 treasurer shall deduct on ~~((his))~~ the treasurer's records the amount of
27 such uncollectible taxes due the various state funds and shall
28 immediately notify the department of revenue of ~~((his))~~ the treasurer's
29 action and of the reason therefor; which uncollectible tax shall not

1 then nor thereafter be due or owing the various state funds and the
2 necessary corrections shall be made by the county treasurer upon the
3 quarterly settlement next following.

4 When any assessment of property is made which does not appear on
5 the assessment list certified by the county board of equalization to
6 the ((~~state board~~)) department of ((~~equalization~~)) revenue the county
7 assessor shall indicate to the county treasurer the assessments and the
8 taxes due therefrom when the list is delivered to the county treasurer
9 on December 15th. The county treasurer shall then notify the
10 department of revenue of the taxes due the state from the assessments
11 which did not appear on the assessment list certified by the county
12 board of equalization to the ((~~state board~~)) department of
13 ((~~equalization~~)) revenue. The county treasurer shall make proper
14 accounting of all sums collected as either advance tax, compensating or
15 additional tax, or supplemental or omitted tax and shall notify the
16 department of revenue of the amounts due the various state funds
17 according to the levy used in extending such tax, and those amounts
18 shall immediately become due and owing to the various state funds, to
19 be paid to the state treasurer in the same manner as taxes extended on
20 the regular tax roll."

21 "Sec. 39. RCW 84.69.070 and 1973 2nd ex.s. c 5 s 3 are each
22 amended to read as follows:

23 Refunds ordered with respect to taxing districts shall be paid by
24 checks drawn by the county treasurer upon such available funds, if any,
25 as the taxing districts may have on deposit in the county treasury, or
26 in the event such funds are insufficient, then out of funds
27 subsequently accruing to such taxing district and on deposit in the
28 county treasury. When such refunds are made as a result of taxes paid
29 under levies or statutes adjudicated to be illegal or unconstitutional

1 all administrative costs including interest paid on the refunds
2 incurred by the county treasurer in making such refunds shall be a
3 charge against the funds of such districts and/or the state on a pro
4 rata basis until the county current expense fund is fully reimbursed
5 for the administrative expenses incurred in making such refund:
6 PROVIDED, That whenever orders for refunds of ad valorem taxes
7 promulgated by (~~boards of county commissioners~~) the county treasurer
8 or county legislative authority and unpaid checks shall expire and
9 become void as provided in RCW 84.69.110, then any moneys remaining in
10 a refund account established by the county treasurer for any taxing
11 district may be transferred by the county treasurer from such refund
12 account to the county current expense fund to reimburse the county for
13 the administrative expense incurred in making refunds as prescribed
14 herein. Any excess then remaining in the taxing district refund
15 account may then be transferred by the county treasurer to the current
16 expense fund of the taxing district for which the tax was originally
17 levied and collected."

18 "Sec. 40. RCW 84.69.110 and 1961 c 15 s 84.69.110 are each amended
19 to read as follows:

20 Every order for refund of ad valorem taxes promulgated by the
21 (~~board of county commissioners~~) county treasurer or county
22 legislative authority under authority of this chapter as hereafter
23 amended shall expire and be void three years from the date of the order
24 and all unpaid checks shall become void."

25 "Sec. 41. RCW 84.69.120 and 1989 c 378 s 33 are each amended to
26 read as follows:

1 If the county (~~legislative authority~~) treasurer rejects a claim
2 or fails to act within six months from the date of filing of a claim
3 for refund in whole or in part, the person who paid the taxes, the
4 person's guardian, executor, or administrator may within one year after
5 the date of the filing of the claim commence an action in the superior
6 court against the county to recover the taxes which the county
7 (~~legislative authority~~) treasurer has refused to refund."

8 "NEW SECTION. Sec. 42. The following sections are decodified:

- 9 (1) RCW 84.28.005;
- 10 (2) RCW 84.28.006;
- 11 (3) RCW 84.28.010;
- 12 (4) RCW 84.28.020;
- 13 (5) RCW 84.28.050;
- 14 (6) RCW 84.28.060;
- 15 (7) RCW 84.28.063;
- 16 (8) RCW 84.28.065;
- 17 (9) RCW 84.28.080;
- 18 (10) RCW 84.28.090;
- 19 (11) RCW 84.28.095;
- 20 (12) RCW 84.28.100;
- 21 (13) RCW 84.28.110;
- 22 (14) RCW 84.28.140;
- 23 (15) RCW 84.28.150;
- 24 (16) RCW 84.28.160;
- 25 (17) RCW 84.28.170;
- 26 (18) RCW 84.28.200;
- 27 (19) RCW 84.28.205;
- 28 (20) RCW 84.28.210; and
- 29 (21) RCW 84.28.215."

1 On page 1, line 7 of the title, after "85.05.280," strike "and" and
2 after "85.05.360" insert ", 84.56.290, 84.69.070, 84.69.110, and
3 84.69.120"

4 On page 1, line 8 of the title, after "36.88 RCW;" insert
5 "decodifying RCW 84.28.005, 84.28.006, 84.28.010, 84.28.020, 84.28.050,
6 84.28.060, 84.28.063, 84.28.065, 84.28.080, 84.28.090, 84.28.095,
7 84.28.100, 84.28.110, 84.28.140, 84.28.150, 84.28.160, 84.28.170,
8 84.28.200, 84.28.205, 84.28.210, and 84.28.215;"

9 On page 1, line 10 of the title, after "84.64.210," strike "and"
10 and after "84.64.240" insert ", 84.04.043, 84.08.110, 84.40.100,
11 84.40.250, 84.40.330, 84.40A.020, 84.40A.030, 84.40A.040, 84.40A.050,
12 84.44.040, 84.44.060, and 84.44.070"