

SENATE BILL REPORT

SHB 1316

AS REPORTED BY COMMITTEE ON GOVERNMENTAL OPERATIONS,  
MARCH 27, 1991

**Brief Description:** Changing provisions relating to county treasurers.

**SPONSORS:** House Committee on Local Government (originally sponsored by Representatives Fraser, Brumsickle, Haugen, Basich, Wang, Ferguson, Edmondson, Sheldon, Cooper, Bowman, Nealey, Riley, Wood, Zellinsky, Mitchell, H. Myers, Jones and Paris).

**HOUSE COMMITTEE ON LOCAL GOVERNMENT**

**SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS**

**Majority Report:** Do pass.

Signed by Senators McCaslin, Chairman; Roach, Vice Chairman; Madsen, and Sutherland.

**Staff:** Barbara Howard (786-7410)

**Hearing Dates:** March 27, 1991

**BACKGROUND:**

The Washington State Association of County Treasurers conducted a study during the last interim of obsolete statutes and opportunities for modernizing their procedures relative to collection, custody, transfer and investment of public funds.

**SUMMARY:**

The provisions relating to in-lieu tax payments of weed districts are made consistent with other statutes, and the interest rate for delinquency payments is raised to 12 percent, the same as for property tax delinquencies.

As ex officio treasurers of school districts, county treasurers are no longer required to pay their obligations by warrant. The due date for monthly reports is the seventh business day.

Auctions of surplus county property may be held at any place determined by the county legislative authority, and the treasurer may delegate this function to a designee. In the general duties of the treasurer, the process for redeeming registered warrants is simplified, records systems are made consistent with generally accepted accounting procedures, and the transition to a successor treasurer is clarified.

Earnings on tax collections for cities are remitted by the 10th of the following month, and the treasurer may pool earnings without having to wait for a specific request from the cities. The service fee for managing special assessments, fee, rates and charges for special districts is not to exceed \$4 per parcel per year, and must be based on costs incurred by the treasurer.

The requirement that the treasurer estimate the amount of assessments on lands expected to be acquired is removed. The county finance committee specifically approves county investment policy. Amounts in a local improvement guaranty fund beyond the total needed to meet all obligations may be transferred to the county general fund; if the amount falls below the need, the county must pay valid claims.

Where daily deposit of local collections is not deemed feasible or practical, the county treasurer may grant an exception. The amount of advance taxes due on condominium plans is removed. A fee of \$2 is authorized for filing an affidavit on real estate transfers when no excise tax is paid. County treasurers are added to the list of officials who receive the official compilation of state tax laws prepared by the Department of Revenue. Both property taxes and special assessments must be paid in full if less than \$30, and may be paid in halves if greater than that amount.

Treasurer's receipts are only required for cash payments of taxes. Removal of personal property from a county in which it was assessed is a misdemeanor. Several procedures for tax delinquency and foreclosure are clarified. A single fee of \$5 is charged for the procedures required in preparing a deed. Refunds on delinquent taxes include the proportionate amount of interest and penalties paid.

Several obsolete sections dealing with redemption of warrants, quarterly reports, monthly reports to cities, review of accounts and certificates of delinquency are repealed.

**Appropriation:** none

**Revenue:** none

**Fiscal Note:** none requested

**TESTIMONY FOR:**

This bill modernizes a number of statutes, including conformance with generally accepted accounting principles; makes the statutes consistent with case law; removes obsolete language dealing with foreclosures; and makes the language gender neutral.

**TESTIMONY AGAINST:** None

**TESTIFIED:** PRO: Mike Murphy, Thurston County Treasurer; Doug Lasher, Clark County Treasurer; Phil Sanders, King County Finance Division; Ron Strabbing, Grays Harbor County Treasurer

