

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 1316
CORRECTED COPY**

Chapter 245, Laws of 1991

52nd Legislature
1991 Regular Session

COUNTY TREASURES--REVISED PROVISIONS

EFFECTIVE DATE: 7/28/91

Passed by the House March 14, 1991
Yeas 95 Nays 0

JOE KING
Speaker of the
House of Representatives

Passed by the Senate April 19, 1991
Yeas 45 Nays 0

JOEL PRITCHARD
President of the Senate

Approved May 17, 1991

BOOTH GARDNER
Governor of the State of Washington

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1316** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON
Chief Clerk

FILED

May 17, 1991 - 10:17 a.m.

Secretary of State
State of Washington

SUBSTITUTE HOUSE BILL 1316

AS AMENDED BY THE SENATE

Passed Legislature - 1991 Regular Session

State of Washington 52nd Legislature 1991 Regular Session

By 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).

Read first time March 6, 1991.

1 AN ACT Relating to county treasurers; amending RCW 17.04.180,
2 28A.510.270, 36.16.140, 36.29.010, 36.29.020, 36.29.060, 36.29.110,
3 36.29.180, 36.33.160, 36.34.080, 36.48.070, 43.09.240, 58.08.040,
4 82.45.180, 84.56.020, 84.56.050, 84.56.060, 84.56.070, 84.56.120,
5 84.56.220, 84.56.230, 84.56.260, 84.56.280, 84.64.050, 84.64.070,
6 84.64.080, 84.64.120, 84.64.215, 84.64.270, 84.69.020, 84.69.030,
7 84.69.040, 84.69.060, 85.05.280, 85.05.360, 84.56.290, 84.69.070,
8 84.69.110, and 84.69.120; adding a new section to chapter 36.88 RCW;
9 decodifying RCW 84.28.005, 84.28.006, 84.28.010, 84.28.020, 84.28.050,
10 84.28.060, 84.28.063, 84.28.065, 84.28.080, 84.28.090, 84.28.095,
11 84.28.100, 84.28.110, 84.28.140, 84.28.150, 84.28.160, 84.28.170,
12 84.28.200, 84.28.205, 84.28.210, and 84.28.215; and repealing RCW
13 36.29.030, 36.29.080, 36.29.140, 36.32.180, 84.64.010, 84.64.020,
14 84.64.030, 84.64.140, 84.64.145, 84.64.150, 84.64.160, 84.64.170,
15 84.64.210, 84.64.240, 84.04.043, 84.08.110, 84.40.100, 84.40.250,
16 84.40.330, 84.40A.020, 84.40A.030, 84.40A.040, 84.40A.050, 84.44.040,
17 84.44.060, and 84.44.070.

1 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

2 **Sec. 1.** RCW 17.04.180 and 1984 c 7 s 18 are each amended to read
3 as follows:

4 Whenever any lands belonging to the county are included within a
5 weed district, the county legislative authority shall determine the
6 amount of the taxes for which the lands would be liable if they were in
7 private ownership, and the county legislative authority shall
8 appropriate from the current expense fund of the county sufficient
9 money to pay such amounts. Whenever any state lands are within any
10 weed district, the county treasurer shall certify annually and forward
11 to the ~~((commissioner of public lands, or, if the lands are occupied by
12 or used in connection with any state institution, to the secretary of
13 social and health services, or if the land is under use as state
14 highway right of way, to the secretary of transportation,))~~ appropriate
15 state agency for payment a statement showing the amount of the tax to
16 which the lands would be liable if they were in private ownership,
17 separately describing each lot or parcel ~~((The commissioner of public
18 lands or the secretary of social and health services or the secretary
19 of transportation, as the case may be, shall cause a proper record to
20 be made in their respective offices of the charges against the lands
21 and shall certify the record to the state auditor thirty days before
22 the convening of a session of the legislature in an odd-numbered year,
23 and the state auditor shall at the next session of the legislature
24 convened in an odd-numbered year, certify to the legislature the amount
25 of the charges against the lands. The legislature shall provide for
26 payment of the charges to the weed district by an appropriation from
27 the general fund of the state treasury or in the case of state highway
28 right of way, the motor vehicle fund of the state treasury,))~~ and, if
29 delinquent, with interest ~~((at six percent per annum on the amount of~~

1 ~~the charges, and without penalties))~~ and penalties consistent with RCW
2 84.56.020.

3 **Sec. 2.** RCW 28A.510.270 and 1990 c 33 s 428 are each amended to
4 read as follows:

5 The county treasurer of each county of this state shall be ex
6 officio treasurer of the several school districts of their respective
7 counties, and, except as otherwise provided by law, it shall be the
8 duty of each county treasurer:

9 (1) To receive and hold all moneys belonging to such school
10 districts, and to pay them (~~out only on warrants legally issued~~) only
11 for legally authorized obligations of the district.

12 (2) (~~To certify to the educational service district superintendent~~
13 ~~and the auditor of his or her county, at least quarterly each year, the~~
14 ~~amount of all school funds in his or her possession subject to~~
15 ~~apportionment on the last day of the preceding month, which certificate~~
16 ~~shall specify the source or sources from which said moneys were~~
17 ~~derived.~~

18 (3) ~~To make annually, on or before the twenty fifth day of~~
19 ~~September, a report to the educational service district superintendent~~
20 ~~and auditor of the county, which report shall show the amount of school~~
21 ~~funds on hand at the beginning of the school year last past belonging~~
22 ~~to each school district; the amount of funds placed to the credit of~~
23 ~~each school district during the school year ending August thirty first,~~
24 ~~last past, and the sources from which said funds were derived; the~~
25 ~~amount of warrants registered during the year, the amount of funds~~
26 ~~disbursed upon warrants of each school district during the year; the~~
27 ~~amount of funds remaining in the treasurer's possession at the close of~~
28 ~~the school year subject to be paid out upon warrants, and the fund to~~
29 ~~which said moneys belong; also the amount of all unpaid warrants or~~

1 bonds appearing upon his or her register at the close of the school
2 year.

3 ~~(4) To register all school warrants presented to him or her by the~~
4 ~~county auditor in a book to be known as the "Treasurer's School~~
5 ~~District Warrant Register," which register shall show the date issued,~~
6 ~~number of warrant, to whom issued, amount and purpose, date registered,~~
7 ~~date advertised, interest if any accruing on said warrant, total as~~
8 ~~redeemed, date redeemed and to whom paid. If the district has money in~~
9 ~~the fund on which the warrant is drawn no endorsement on the warrant is~~
10 ~~necessary, but if there be no money to the credit of the fund on which~~
11 ~~the warrant is registered the treasurer shall endorse on said warrant~~
12 ~~the following: "This warrant bears interest at percent per annum~~
13 ~~from until called for payment. County Treasurer,~~
14 ~~By Deputy." All warrants shall be paid in the order of~~
15 ~~their presentation to the county treasurer; and it is hereby made the~~
16 ~~duty of the county treasurer to advertise, at least quarterly, all~~
17 ~~warrants which he or she is prepared to pay, in the same manner in~~
18 ~~which he or she is required to advertise county warrants, and after the~~
19 ~~date fixed in said notice, warrants shall cease to draw interest.~~

20 ~~(5)) To prepare and submit to each school district superintendent~~
21 ~~in the county a written report of the state of the finances of such~~
22 ~~district on the first day of each month, which report shall be~~
23 ~~submitted not later than the seventh business day of ((said)) the~~
24 ~~month, ((certified to by the county auditor,)) which report shall~~
25 ~~contain the balance on hand the first of the preceding month, the funds~~
26 ~~paid in, warrants paid with interest thereon, if any, the number of~~
27 ~~warrants issued and not paid, and the balance on hand.~~

28 ~~((6) After each monthly settlement with the county commissioners))~~

29 ~~(3) The treasurer of each county shall submit a statement of all~~
30 ~~canceled warrants of districts to the respective school district~~

1 superintendents(~~(, which statement shall be verified to by the county~~
2 ~~auditor)~~). The canceled warrants of each district shall be preserved
3 separately and shall at all times be open to inspection by the school
4 district superintendent or by any authorized accountant of such
5 district.

6 **Sec. 3.** RCW 36.16.140 and 1965 ex.s. c 23 s 6 are each amended to
7 read as follows:

8 Public auction sales of property conducted by or for the county
9 (~~(or an officer thereof)~~) shall be held at such places (~~(on county~~
10 ~~property)~~) as the (~~(board of)~~) county (~~(commissioners)~~) legislative
11 authority may direct.

12 **Sec. 4.** RCW 36.29.010 and 1963 c 4 s 36.29.010 are each amended to
13 read as follows:

14 The county treasurer:

15 (1) Shall receive all money due the county and disburse it on
16 warrants issued and attested by the county auditor;

17 (2) Shall issue a receipt in duplicate for all money received other
18 than taxes; (~~(he)~~) the treasurer shall deliver immediately to the
19 person making the payment the original receipt and the duplicate (~~(he~~
20 ~~shall file immediately in the office of the county auditor)~~) shall be
21 retained by the treasurer;

22 (3) Shall (~~(write)~~) affix on the face of all paid warrants (~~(when~~
23 ~~paid,~~) the date of redemption(~~(, and his signature)~~) or, in the case
24 of proper contract between the treasurer and a qualified public
25 depository, the treasurer may consider the date affixed by the
26 financial institution as the date of redemption;

1 (4) Shall indorse on the face of all warrants (~~(presented)~~) for
2 which there are not sufficient funds for payment, (~~("not paid for want
3 of funds" and the date of such indorsement over his signature;~~

4 ~~(5))~~ "interest bearing warrant" and when there are funds to redeem
5 outstanding warrants shall give notice:

6 (a) By publication in a legal newspaper published or circulated in
7 the county (~~(when there are funds to redeem outstanding warrants))~~; or

8 (b) By posting at three public places in the county if there is no
9 such newspaper; or

10 ~~((6))~~ (c) By notification to the financial institution holding
11 the warrant;

12 (5) Shall pay interest (~~(at the legal rate upon all)~~) on all
13 interest-bearing warrants from the date of (~~(the indorsement "not paid
14 for want of funds"~~)) issue to the date of (~~(publishing or posting the
15 notice of redemption)~~) notification;

16 ~~((7))~~ (6) Shall (~~(arrange and keep his books so that the amount
17 received and paid out on account of separate funds or specific
18 appropriations shall be exhibited in separate accounts, as well as the
19 whole receipts and expenditures by one general account))~~ maintain
20 financial records reflecting receipts and disbursement by fund in
21 accordance with generally accepted accounting principles;

22 ~~((8) Shall keep his books, accounts, and vouchers open at all
23 times to the inspection and examination of the board of county
24 commissioners and the grand jury;~~

25 ~~(9) Shall make a verified statement to the board of county
26 commissioners at its July session showing the whole amount of his
27 collections during the preceding year (stating particularly the source
28 of each portion of revenue) from all sources paid into the county
29 treasury, the funds among which the same was distributed, together with
30 the amount of each fund, the total amount of warrants certified to him~~

1 by the county auditor, the total amount of warrants paid by him during
2 the same time, the total amount of warrants remaining unpaid on the
3 thirtieth day of June immediately preceding, the funds on which the
4 same are drawn, and generally make a full and specific showing of the
5 financial condition of the county;

6 ~~(10))~~ (7) The treasurer, at the expiration of the term of office,
7 shall make a complete settlement with the ((board of)) county
8 ((commissioners, as required by law and shall, at the expiration of his
9 term of office,)) legislative authority, and shall deliver to ((his))
10 the successor all public money, books, and papers in ((his)) the
11 treasurer's possession. ((In the event of his death before the
12 expiration of his term, his legal representatives must deliver up all
13 official money, books, accounts, papers, and documents which come into
14 their possession.))

15 **Sec. 5.** RCW 36.29.020 and 1984 c 177 s 7 are each amended to read
16 as follows:

17 The county treasurer shall keep all moneys belonging to the state,
18 or to any county, in his or her own possession until disbursed
19 according to law. The county treasurer shall not place the same in the
20 possession of any person to be used for any purpose; nor shall he or
21 she loan or in any manner use or permit any person to use the same;
22 but it shall be lawful for a county treasurer to deposit any such
23 moneys in any regularly designated qualified public depository. Any
24 municipal corporation may by action of its governing body authorize any
25 of its funds which are not required for immediate expenditure, and
26 which are in the custody of the county treasurer or other municipal
27 corporation treasurer, to be invested by such treasurer. The county
28 treasurer may invest in savings or time accounts in designated
29 qualified public depositories or in certificates, notes, or bonds of

1 the United States, or other obligations of the United States or its
2 agencies, or of any corporation wholly owned by the government of the
3 United States; in bankers' acceptances purchased on the secondary
4 market, in federal home loan bank notes and bonds, federal land bank
5 bonds and federal national mortgage association notes, debentures and
6 guaranteed certificates of participation, or the obligations of any
7 other government sponsored corporation whose obligations are or may
8 become eligible as collateral for advances to member banks as
9 determined by the board of governors of the federal reserve system or
10 deposit such funds or any portion thereof in investment deposits as
11 defined in RCW 39.58.010 secured by collateral in accordance with the
12 provisions of chapters 39.58 and 39.59 RCW: PROVIDED, Five percent of
13 the ((~~interest or~~)) earnings, with an annual maximum of fifty dollars,
14 on ((~~any~~)) each transaction((~~s~~)) authorized by ((~~each resolution of~~))
15 the governing body shall be paid as an investment service fee to the
16 office of the county treasurer or other municipal corporation treasurer
17 when the ((~~interest or~~)) earnings become available to the governing
18 body: PROVIDED FURTHER, That if such investment service fee amounts to
19 five dollars or less the county treasurer or other municipal
20 corporation treasurer may waive such fee.

21 Whenever the funds of any municipal corporation which are not
22 required for immediate expenditure are in the custody or control of the
23 county treasurer, and the governing body of such municipal corporation
24 has not taken any action pertaining to the investment of any such
25 funds, the county finance committee shall direct the county treasurer
26 to invest, to the maximum prudent extent, such funds or any portion
27 thereof in savings or time accounts in designated qualified public
28 depositories or in certificates, notes, or bonds of the United States,
29 or other obligations of the United States or its agencies, or of any
30 corporation wholly owned by the government of the United States, in

1 bankers' acceptances purchased on the secondary market, in federal home
2 loan bank notes and bonds, federal land bank bonds and federal national
3 mortgage association notes, debentures and guaranteed certificates of
4 participation, or the obligations of any other government sponsored
5 corporation whose obligations are or may become eligible as collateral
6 for advances to member banks as determined by the board of governors of
7 the federal reserve system or deposit such funds or any portion thereof
8 in investment deposits as defined in RCW 39.58.010 secured by
9 collateral in accordance with the provisions of chapters 39.58 and
10 39.59 RCW: PROVIDED, That the county treasurer shall have the power to
11 select the specific qualified financial institution in which ((said))
12 the funds may be invested. The interest or other earnings from such
13 investments or deposits shall be deposited in the current expense fund
14 of the county and may be used for general county purposes. The
15 investment or deposit and disposition of the interest or other earnings
16 therefrom authorized by this paragraph shall not apply to such funds as
17 may be prohibited by the state Constitution from being so invested or
18 deposited.

19 **Sec. 6.** RCW 36.29.060 and 1985 c 469 s 44 are each amended to read
20 as follows:

21 Whenever the county treasurer has ((in his hands the sum of five
22 hundred dollars)) funds belonging to any fund upon which "interest-
23 bearing" warrants are outstanding, ((he shall make a)) the treasurer
24 shall have the discretion to call ((for the)) warrants ((to that amount
25 in the order of their issue. The county treasurer shall either notify
26 all holders of warrants covered by the call or cause the call to be
27 published in some newspaper of general circulation in the county in the
28 first issue of the newspaper after such sum has been accumulated. The
29 call shall describe by number the warrants called, and specify the

1 funds upon which they were drawn: PROVIDED, That the county legislative
2 authority may prescribe a less sum than five hundred dollars, upon the
3 accumulation of which the call shall be made as to any particular fund:
4 PROVIDED FURTHER, That if the warrant longest outstanding on any fund
5 exceeds the sum of five hundred dollars, or exceeds the sum fixed by
6 the county legislative authority, no call need be made for warrants on
7 the fund until the amount due on the warrant has accumulated. No more
8 than two calls for the redemption of warrants shall be made by the
9 treasurer in any month)). The county treasurer shall give notice as
10 provided for in RCW 36.29.010(4). The treasurer shall pay on demand,
11 in the order of their issue, any warrants when there shall be in the
12 treasury sufficient funds applicable to such payment.

13 **Sec. 7.** RCW 36.29.110 and 1963 c 4 s 36.29.110 are each amended to
14 read as follows:

15 All city taxes and earnings on such taxes, as provided for in RCW
16 36.29.020, collected during the month shall ((belong)) be remitted to
17 the city ((and)) by the county treasurer ((shall,)) on or before the
18 tenth day of ((each, turn over all such taxes so collected for the
19 previous month to the city treasurer, and take a receipt therefor in
20 duplicate, and at the same time he shall certify to the city
21 comptroller the amounts of taxes so collected and turn over and deliver
22 with such certificate one copy of the receipt of the city treasurer
23 therefor. The county treasurer shall also render to the city
24 comptroller, on or before the tenth day of each month, between the
25 first day of January and the first day of May a statement of all taxes
26 collected for such city during the preceding month)) the following
27 month. The county treasurer shall submit a statement of taxes
28 collected with such remittance. To facilitate the investment of
29 collected taxes, the treasurer may invest as provided for in RCW

1 36.29.020 without the necessity of the cities specifically requesting
2 combining funds for the purposes of investment.

3 **Sec. 8.** RCW 36.29.180 and 1963 c 4 s 36.29.180 are each amended to
4 read as follows:

5 The county treasurer, in all instances where required by law to
6 handle, collect, disburse, and account for ~~((the funds collected~~
7 ~~pursuant to the assessment roll of any political subdivision))~~ special
8 assessments, fees, rates, or charges within the county, may charge and
9 collect a fee for ~~((his))~~ services ~~((according to but not to exceed the~~
10 ~~following schedule:~~

11 ~~For up to a five year term assessment roll, a fee of two dollars~~
12 ~~per account;~~

13 ~~For a six to ten year term assessment roll, a fee of three dollars~~
14 ~~per account;~~

15 ~~For an eleven to fifteen year term assessment roll, a fee of four~~
16 ~~dollars per account;~~

17 ~~For an assessment roll of over fifteen years, a fee of five dollars~~
18 ~~per account))~~ not to exceed four dollars per parcel for each year in
19 which the funds are collected. Such charges for services shall be
20 based upon costs incurred by the treasurer in handling, collecting,
21 disbursing, and accounting for the funds.

22 Such fees shall be a charge against the district ~~((, shall be~~
23 ~~included as a part of the cost of the improvement,))~~ and shall be
24 credited to the county current expense fund by the county treasurer
25 ~~((from moneys received following publication of the assessment roll.~~
26 ~~The provisions of this section shall not apply to irrigation district~~
27 ~~assessments)).~~

1 **Sec. 9.** RCW 36.33.160 and 1963 c 4 s 36.33.160 are each amended to
2 read as follows:

3 Upon request the county treasurer shall furnish to the ~~((board of))~~
4 county ~~((commissioners on or before the first day of May of each year,~~
5 ~~or at any other date that may be found advisable,))~~ legislative
6 authority a list of all lands owned by the county, together with the
7 amounts levied as assessments and the district in or by which such
8 assessments are levied, against each description of ~~((said))~~ the lands,
9 as it appears on the assessment roll of the district. On or before the
10 first day of August of each year ~~((he)),~~ upon request, the treasurer
11 shall furnish to the county ((commissioners)) legislative authority a
12 similar list of all land owned by the county and subject to any such
13 assessments, together with the amounts of any installment of
14 assessments falling due against any of such lands in the ensuing year
15 and an estimate of any maintenance or other assessments to be made
16 against same to fall due in the ensuing year~~((; also an estimate of the~~
17 ~~amount of assessments to fall due in the ensuing year against lands~~
18 ~~that will be acquired by the county in such year))~~.

19 **Sec. 10.** RCW 36.34.080 and 1965 ex.s. c 23 s 1 are each amended to
20 read as follows:

21 All sales of county property ordered after a public hearing upon
22 the proposal to dispose thereof must be made by the county treasurer
23 ~~((at such place on county property as the board of county commissioners~~
24 ~~may direct))~~ or treasurer's designee to the highest and best bidder at
25 public auction.

26 **Sec. 11.** RCW 36.48.070 and 1963 c 4 s 36.48.070 are each amended
27 to read as follows:

1 The county treasurer, the county auditor, and the ((chairman))
2 chair of the ((board of)) county ((commissioners)) legislative
3 authority, ex officio, shall constitute the county finance committee.
4 The county treasurer shall act as ((chairman)) chair of the committee
5 and the county auditor as secretary thereof((, and the office of the
6 ~~committee shall be in the office of the county auditor~~)). The
7 committee shall keep a full and complete record of all its proceedings
8 in appropriate books of record and all such records and all
9 correspondence relating to the committee shall be kept in the office of
10 the county auditor and shall be open to public inspection. The
11 committee shall approve county investment policy and shall make
12 appropriate rules and regulations for the carrying out of the
13 provisions of RCW 36.48.010 through 36.48.060, not inconsistent with
14 law.

15 NEW SECTION. Sec. 12. A new section is added to chapter 36.88 RCW
16 to read as follows:

17 (1) Any county maintaining a local improvement guaranty fund under
18 this chapter, upon certification by the county treasurer that the local
19 improvement guaranty fund has sufficient funds currently on hand to
20 meet all valid outstanding obligations of the fund and all other
21 obligations of the fund reasonably expected to be incurred in the near
22 future, may by ordinance transfer assets from such fund to its general
23 fund. The net cash of the local improvement guaranty fund may be
24 reduced by such transfer to an amount not less than five percent of the
25 net outstanding obligations guaranteed by such fund.

26 (2) If, at any time within five years of any transfer of assets
27 from the local improvement guaranty fund to the general fund of the
28 county, the net cash of the local improvement guaranty fund is reduced
29 below the minimum amount specified in subsection (1) of this section,

1 the county shall, to the extent of the amount transferred, pay valid
2 claims against the local improvement guaranty fund as a general
3 obligation of the county. In addition, such county shall pay all
4 reasonable costs of collection necessarily incurred by the holders of
5 valid claims against the local improvement guaranty fund.

6 **Sec. 13.** RCW 43.09.240 and 1965 c 8 s 43.09.240 are each amended
7 to read as follows:

8 Every public officer and employee shall keep all accounts of his
9 office in the form prescribed and make all reports required by the
10 state auditor. Any public officer or employee who refuses or wilfully
11 neglects to perform such duties shall be subject to removal from office
12 in an appropriate proceeding for that purpose brought by the attorney
13 general or by any prosecuting attorney.

14 Every public officer and employee, whose duty it is to collect or
15 receive payments due or for the use of the public shall deposit such
16 moneys collected or received by him or her with the treasurer of the
17 taxing district once every twenty-four consecutive hours. The
18 treasurer may in his or her discretion grant an exception where such
19 daily transfers would not be administratively practical or feasible.

20 In case a public officer or employee collects or receives funds for
21 the account of a taxing district of which he or she is an officer or
22 employee, ((he)) the treasurer shall, ((on Saturday)) by Friday of each
23 week, pay to the proper officer of the taxing district for the account
24 of which the collection was made or payment received, the full amount
25 collected or received during the current week for the account of the
26 district.

27 **Sec. 14.** RCW 58.08.040 and 1989 c 378 s 2 are each amended to read
28 as follows:

1 Any person filing a plat, replat, altered plat, or binding site
2 plan(~~(, or condominium plan)~~) subsequent to May 31st in any year and
3 prior to the date of the collection of taxes, shall deposit with the
4 county treasurer a sum equal to the product of the county assessor's
5 latest valuation on the unimproved property in such subdivision
6 multiplied by the current year's dollar rate increased by twenty-five
7 percent on the property platted. The treasurer's receipt (~~for said~~
8 ~~amount~~) shall be (~~taken by the auditor as~~) evidence of the payment
9 (~~of the tax~~). The treasurer shall appropriate so much of (~~said~~)
10 the deposit as will pay the taxes on the (~~said~~) property when the tax
11 rolls are (~~placed in his hands~~) certified by the assessor for
12 collection, and in case the sum deposited is in excess of the amount
13 necessary for the payment of the (~~said~~) taxes, the treasurer shall
14 return, to the party depositing, the amount of (~~said~~) excess(~~(,~~
15 ~~taking his receipt therefor, which receipt shall be accepted for its~~
16 ~~face value on the treasurer's quarterly settlement with the county~~
17 ~~auditor)~~).

18 **Sec. 15.** RCW 82.45.180 and 1982 c 176 s 2 are each amended to read
19 as follows:

20 The county treasurer shall collect a two-dollar fee on all
21 transactions required by this chapter where the transaction does not
22 require the payment of tax. The county treasurer shall place one
23 percent of the proceeds of the tax imposed by this chapter and the
24 treasurer's fee in the county current expense fund to defray costs of
25 collection and shall pay over to the state treasurer and account to the
26 department of revenue for the remainder of the proceeds at the same
27 time the county treasurer remits funds to the state under RCW
28 84.56.280. The proceeds of the tax on any sale occurring prior to
29 September 1, 1981, when the proceeds have not been certified by an

1 educational service district superintendent for school districts prior
2 to September 1, 1981, shall be included in the amount remitted to the
3 state treasurer. The state treasurer shall deposit the proceeds in the
4 general fund for the support of the common schools.

5 **Sec. 16.** RCW 84.56.020 and 1988 c 222 s 30 are each amended to
6 read as follows:

7 The county treasurer shall be the receiver and collector of all
8 taxes extended upon the tax rolls of the county, whether levied for
9 state, county, school, bridge, road, municipal or other purposes, and
10 also of all fines, forfeitures or penalties received by any person or
11 officer for the use of his or her county. All taxes upon real and
12 personal property made payable by the provisions of this title shall be
13 due and payable to the treasurer (~~as aforesaid~~) on or before the
14 thirtieth day of April and shall be delinquent after that date:
15 PROVIDED, That each tax statement shall include a notice that checks
16 for payment of taxes may be made payable to "Treasurer of
17 County" or other appropriate office, but tax statements shall not
18 include any suggestion that checks may be made payable to the name of
19 the individual holding the office of treasurer nor any other
20 individual: PROVIDED FURTHER, That when the total amount of tax or
21 special assessments on personal property or on any lot, block or tract
22 of real property payable by one person is thirty dollars or more, and
23 if one-half of such tax be paid on or before the (~~said~~) thirtieth day
24 of April, the remainder of such tax shall be due and payable on or
25 before the thirty-first day of October following and shall be
26 delinquent after that date: PROVIDED FURTHER, That when the total
27 amount of tax or special assessments on any lot, block or tract of real
28 property payable by one person is thirty dollars or more, and if one-
29 half of such tax be paid after the thirtieth day of April but before

1 the thirty-first day of October, together with the applicable interest
2 and penalty on the full amount of such tax, the remainder of such tax
3 shall be due and payable on or before the thirty-first day of October
4 following and shall be delinquent after that date.

5 Delinquent taxes under this section are subject to interest at the
6 rate of twelve percent per annum computed on a monthly basis from the
7 date of delinquency until paid. Interest shall be calculated at the
8 rate in effect at the time of payment of the tax, regardless of when
9 the taxes were first delinquent. In addition, delinquent taxes under
10 this section are subject to penalties as follows:

11 (1) A penalty of three percent shall be assessed on the amount of
12 tax delinquent on (~~May 31st~~) June 1st of the year in which the tax is
13 due.

14 (2) An additional penalty of eight percent shall be assessed on the
15 total amount of tax delinquent on (~~November 30th~~) December 1st of the
16 year in which the tax is due.

17 (~~((3) Penalties under this section shall not be assessed on taxes
18 that were first delinquent prior to 1982.))~~)

19 For purposes of this chapter, "interest" means both interest and
20 penalties.

21 All collections of interest on delinquent taxes shall be credited to
22 the county current expense fund; but the cost of foreclosure and sale
23 of real property, and the fees and costs of distraint and sale of
24 personal property, for delinquent taxes, shall, when collected, be
25 credited to the operation and maintenance fund of the county treasurer
26 prosecuting the foreclosure or distraint or sale; and shall be used by
27 the county treasurer as a revolving fund to defray the cost of further
28 foreclosure, distraint and sale for delinquent taxes without regard to
29 budget limitations.

1 **Sec. 17.** RCW 84.56.050 and 1963 c 94 s 1 are each amended to read
2 as follows:

3 On receiving the tax rolls the treasurer shall post all real and
4 personal property taxes from ~~((said))~~ the rolls to the treasurer's tax
5 ~~((segregation register))~~ roll, and shall carry forward to the current
6 tax rolls~~((, or if he so elects to a separate card or other record of~~
7 ~~delinquencies,))~~ a memorandum of all delinquent taxes on each and every
8 description of property, and enter the same ~~((opposite or under))~~ on
9 the property upon which the ~~((said))~~ taxes are delinquent~~((, in a space~~
10 ~~provided for that purpose,))~~ showing the amounts for each year. The
11 treasurer shall notify each taxpayer in ~~((his))~~ the county, at the
12 expense of the county, of the amount of ~~((his))~~ the real and personal
13 property, and the ~~((total))~~ current and delinquent amount of tax due on
14 the same; and the treasurer shall ~~((either))~~ have printed on ~~((said))~~
15 the notice the name of each tax and the levy made on the same~~((, or~~
16 ~~shall during the month of February publish once in a newspaper having~~
17 ~~general circulation in the county a listing of the levies made in the~~
18 ~~respective taxing districts and shall upon request furnish such a~~
19 ~~listing to any one requesting the same; and)).~~ The county treasurer
20 shall be the sole collector of all delinquent taxes and all other taxes
21 due and collectible on the tax rolls of the county: PROVIDED, That the
22 term "taxpayer" as used in this section shall mean any person charged,
23 or whose property is charged, with property tax; and the person to be
24 notified is that person whose name appears on the tax roll herein
25 mentioned: PROVIDED, FURTHER, That if no name so appears the person to
26 be notified is that person shown by the treasurer's tax rolls or
27 duplicate tax receipts of any preceding year as the payer of the tax
28 last paid on the property in question.

1 **Sec. 18.** RCW 84.56.060 and 1971 ex.s. c 35 s 1 are each amended to
2 read as follows:

3 The county treasurer upon receiving any tax paid in cash, shall
4 give to the person paying the same a receipt ((therefor, specifying
5 therein the land, city or town lot, or other real and personal property
6 on which the tax so paid was levied according to its description on the
7 treasurer's tax roll and the year for which the tax was levied)). The
8 treasurer shall record the payment of all taxes in the treasurer's
9 records by parcel. The owner or owners of property against which there
10 are delinquent taxes, shall have the right to pay the current tax
11 without paying any delinquent taxes there may be against ((said)) the
12 property((: PROVIDED, HOWEVER, That in issuing a receipt for such
13 current tax the county treasurer shall endorse upon the face of such
14 receipt a memorandum of all delinquent taxes against the property
15 therein described, showing the year for which said tax is delinquent
16 and the amount of delinquent tax for each and every year. — Such
17 receipts shall be numbered consecutively for such year and such numbers
18 and amount of taxes paid shall be immediately entered upon the
19 treasurer's tax roll opposite or under each and every piece of property
20 therein for which such receipt was given; it shall contain the name of
21 the party paying, with the amount and date of payment and the
22 description of the property upon which the tax is paid. — Such receipt
23 shall be made out with a stub, which shall be a summary of the receipt.
24 He shall post such collections into his cash or collection register,
25 provided for that purpose, to thus keep an accurate account not only of
26 the gross amount of collections, but also the amount collected upon the
27 consolidated fund and upon each and every separate fund. — The treasurer
28 shall also keep a separate register for the purpose of entering therein
29 all collections made on account of delinquent taxes: PROVIDED FURTHER,
30 That the treasurer shall be deemed to have complied with the receipt

1 requirement of this section if he shall establish a procedure whereby
2 notice to any person charged with tax is given by mail and which
3 provides each taxpayer with a copy or stub of the tax statement
4 containing all of the information as required on a receipt for payment
5 of the taxes due)).

6 **Sec. 19.** RCW 84.56.070 and 1975-'76 2nd ex.s. c 10 s 2 are each
7 amended to read as follows:

8 On the fifteenth day of February succeeding the levy of taxes, the
9 county treasurer shall proceed to collect all personal property taxes.
10 ((He)) The treasurer shall give notice by mail to all persons charged
11 with personal property taxes, and if such taxes are not paid before
12 they become delinquent, ((he)) the treasurer shall forthwith proceed to
13 collect the same. In the event that he or she is unable to collect the
14 same when due, ((he)) the treasurer shall prepare papers in distraint,
15 which shall contain a description of the personal property, the amount
16 of taxes, the amount of the accrued interest at the rate provided by
17 law from the date of delinquency, and the name of the owner or reputed
18 owner((, and he)). The treasurer shall without demand or notice
19 distraint sufficient goods and chattels belonging to the person charged
20 with such taxes to pay the same, with interest at the rate provided by
21 law from the date of delinquency, together with all accruing costs, and
22 shall proceed to advertise the same by posting written notices in three
23 public places in the county in which such property has been distrained,
24 one of which places shall be at the county court house, such notice to
25 state the time when and place where such property will be sold. The
26 county treasurer, or ((his)) the treasurer's deputy, shall tax the same
27 fees for making the distraint and sale of goods and chattels for the
28 payment of taxes as are allowed by law to sheriffs for making levy and
29 sale of property on execution; traveling fees to be computed from the

1 county seat of the county to the place of making distraint. If the
2 taxes for which such property is distrained, and the interest and costs
3 accruing thereon, are not paid before the date appointed for such sale,
4 which shall be not less than ten days after the taking of such
5 property, such treasurer or treasurer's designee shall proceed to sell
6 such property at public auction, or so much thereof as shall be
7 sufficient to pay such taxes, with interest and costs, and if there be
8 any ((~~overplus~~)) excess of money arising from the sale of any personal
9 property, the treasurer shall pay such ((~~overplus~~)) excess less any
10 cost of the auction to the owner of the property so sold or to his or
11 her legal representative: PROVIDED, That whenever it shall become
12 necessary to distraint any standing timber owned separately from the
13 ownership of the land upon which the same may stand, or any fish trap,
14 pound net, reef net, set net or drag seine fishing location, or any
15 other personal property as the treasurer shall determine to be
16 incapable or reasonably impracticable of manual delivery, it shall be
17 deemed to have been distrained and taken into possession when the
18 ((~~said~~)) treasurer shall have, at least thirty days before the date
19 fixed for the sale thereof, filed with the auditor of the county
20 wherein such property is located a notice in writing reciting that
21 ((~~he~~)) the treasurer has distrained such property, describing it,
22 giving the name of the owner or reputed owner, the amount of the tax
23 due, with interest, and the time and place of sale; a copy of ((~~said~~))
24 the notice shall also be sent to the owner or reputed owner at his last
25 known address, by registered letter at least thirty days prior to the
26 date of sale: AND PROVIDED FURTHER, That if the county treasurer has
27 reasonable grounds to believe that any personal property upon which
28 taxes have been levied, but not paid, is about to be removed from the
29 county where the same has been assessed, or is about to be destroyed,
30 sold or disposed of, the county treasurer may demand such taxes,

1 without the notice provided for in this section, and if necessary may
2 forthwith distrain sufficient goods and chattels to pay the same.

3 **Sec. 20.** RCW 84.56.120 and 1961 c 15 s 84.56.120 are each amended
4 to read as follows:

5 After personal property has been assessed, it shall be unlawful for
6 any person to remove the same from the county in which the property was
7 assessed and from the state until taxes and interest are paid, or until
8 notice has been given to the county treasurer describing the property
9 to be removed and in case of public sales of personal property, a list
10 of the property desired to be sold shall be sent to the treasurer, and
11 no property shall be sold at such sale until the tax has been paid, the
12 tax to be computed upon the consolidated tax levy for the previous
13 year. Any person violating the provisions of this section shall be
14 guilty of a misdemeanor.

15 **Sec. 21.** RCW 84.56.220 and 1961 c 15 s 84.56.220 are each amended
16 to read as follows:

17 In the event of the destruction of personal property (~~by fire~~
18 ~~after the date of delinquency of any year~~), the lien of the personal
19 property tax shall attach to and follow any insurance that may be upon
20 (~~said~~) the property and the insurer shall pay to the county treasurer
21 from the (~~said~~) insurance money all taxes, interest and costs that
22 may be due(~~(, and or are a lien against the identical property so~~
23 ~~destroyed)~~).

24 **Sec. 22.** RCW 84.56.230 and 1973 1st ex.s. c 43 s 1 are each
25 amended to read as follows:

26 On the first day of each month the county treasurer shall
27 distribute pro rata, according to the rate of levy for each fund, the

1 amount collected as consolidated tax during the preceding month(~~(, and~~
2 ~~shall certify the same to the county auditor))~~): PROVIDED, HOWEVER,
3 That the county treasurer, at his or her option, may distribute the
4 total amount of such taxes collected according to the ratio that the
5 levy of taxes made for each taxing district in the county bears to such
6 total amount collected. On or before the tenth day of each month the
7 county treasurer shall (~~(turn over)~~) remit to the respective city
8 treasurers the cities' pro rata share of all taxes collected for the
9 previous month (~~(and take receipts therefor in duplicate, and shall~~
10 ~~certify to the city comptroller or other accounting officer of each~~
11 ~~such city the amount of such taxes so collected and turned over, and~~
12 ~~shall deliver with such certificate one copy of the receipt of the city~~
13 ~~treasurer therefor))~~ as provided for in RCW 36.29.110.

14 **Sec. 23.** RCW 84.56.260 and 1984 c 250 s 7 are each amended to read
15 as follows:

16 The power and duty to levy on property and collect any tax due and
17 unpaid shall (~~(continue in and devolve upon)~~) be the responsibility of
18 the county treasurer (~~(and his successors in office after his return to~~
19 ~~the county auditor, and)~~) until the tax is paid; and the (~~(warrant~~
20 ~~attached to)~~) certification of the assessment roll shall continue in
21 force and confer authority upon the treasurer to whom the same was
22 issued(~~(, and upon his successors in office,)~~) to collect any tax due
23 and uncollected thereon. This section shall apply to all assessment
24 rolls (~~(and the warrants thereto attached:—~~ PROVIDED, That taxes
25 imposed but not collected on boats for the years 1980 through 1982 may
26 not be collected)), special assessments, fees, rates, or other charges
27 for which the treasurer has the responsibility for collection.

1 **Sec. 24.** RCW 84.56.280 and 1979 ex.s. c 86 s 7 are each amended to
2 read as follows:

3 Immediately after the last day of each month, the county treasurer
4 shall pay over to the state treasurer the amount collected by ((him))
5 the county treasurer and credited to the various state funds, but every
6 such payment shall be subject to correction for error discovered ((upon
7 ~~the quarterly settlement next following. The county auditor shall at~~
8 ~~the same time ascertain and report to the department of revenue in~~
9 ~~writing the amounts due to the various state funds~~)). If they are not
10 paid to the state treasurer before the twentieth day of the month
11 ((he)) the state treasurer shall make a sight draft on the county
12 treasurer for such amount. ((~~On the first Mondays of January, April,~~
13 ~~July, and October, respectively, of each year, the county treasurer~~
14 ~~shall make full settlement with the county auditor of his receipts and~~
15 ~~collections for all purposes from the date of the last settlement up to~~
16 ~~and including the last day of the preceding month. The county auditor~~
17 ~~shall, on or before the fifteenth day of the month in which such~~
18 ~~settlement is made, notify the department of revenue of the result of~~
19 ~~the quarterly settlement with the county treasurer.~~)) Should any
20 county treasurer fail or refuse to honor the draft or make payment of
21 the amount thereon, except for manifest error or other good and
22 sufficient cause, ((he)) the county treasurer shall be guilty of
23 nonfeasance in office and upon conviction thereof shall be punished
24 according to law.

25 **Sec. 25.** RCW 84.64.050 and 1989 c 378 s 37 are each amended to
26 read as follows:

27 After the expiration of three years from the date of delinquency,
28 when any property remains on the tax rolls for which no certificate of
29 delinquency has been issued, the county treasurer shall proceed to

1 issue certificates of delinquency on ((said)) the property to the
2 county for all years' taxes, interest, and costs: PROVIDED, That the
3 county treasurer, with the consent of the county legislative authority,
4 may elect to issue a certificate for fewer than all years' taxes,
5 interest, and costs to a minimum of the taxes, interest, and costs for
6 the earliest year.

7 Certificates of delinquency shall be prima facie evidence that:

8 (1) The property described was subject to taxation at the time the
9 same was assessed;

10 (2) The property was assessed as required by law;

11 (3) The taxes or assessments were not paid at any time before the
12 issuance of the certificate;

13 (4) Such certificate shall have the same force and effect as a lis
14 pendens required under chapter 4.28 RCW.

15 The county treasurer may include in the certificate of delinquency
16 any assessments which are due on the property and are the
17 responsibility of the county treasurer to collect. For purposes of
18 this chapter, "taxes, interest, and costs" include any assessments
19 which are so included by the county treasurer.

20 ~~((The change to a three-year grace period shall first be effective~~
21 ~~on May 1, 1983. Prior to that date, the county treasurer shall send a~~
22 ~~notice to all taxpayers with taxes delinquent for two years or more,~~
23 ~~notifying them of the change in the grace period.))~~ The treasurer
24 shall file ((said)) the certificates when completed with the clerk of
25 the court at no cost to the treasurer, and the treasurer shall
26 thereupon, with ((such)) legal assistance ~~((as the county legislative~~
27 ~~authority shall provide in counties having a population of thirty~~
28 ~~thousand or more, and with the assistance of))~~ from the county
29 prosecuting attorney ~~((in counties having a population of less than~~
30 ~~thirty thousand))~~, proceed to foreclose in the name of the county, the

1 tax liens embraced in such certificates(~~(, and the same proceedings~~
2 ~~shall be had as when held by an individual: PROVIDED, That))~~. Notice
3 and summons must be served or notice given in a manner reasonably
4 calculated to inform the owner or owners, and any person having a
5 recorded interest in or lien of record upon the property, of the
6 foreclosure action to appear within thirty days after service of such
7 notice and defend such action or pay the amount due. Either ~~((+1))~~
8 (a) personal service upon the owner or owners and any person having a
9 recorded interest in or lien of record upon the property, or ~~((+2))~~
10 (b) publication once in a newspaper of general circulation, which is
11 circulated in the area of the property and mailing of notice by
12 certified mail to the owner or owners and any person having a recorded
13 interest in or lien of record upon the property, or, if a mailing
14 address is unavailable, personal service upon the occupant of the
15 property, if any, is sufficient. ~~((In addition to))~~ If such notice is
16 returned as unclaimed, the treasurer shall send notice by regular first
17 class mail. The notice shall include the legal description on the tax
18 rolls, the year or years for which assessed, the amount of tax and
19 interest due, and the name of owner, or reputed owner, if known, and
20 the notice must include the local street address, if any, for
21 informational purposes only. ~~((It shall be the duty of the county~~
22 ~~treasurer to mail a copy of the published summons, within fifteen days~~
23 ~~after the first publication thereof, to the treasurer of each city or~~
24 ~~town within which any property involved in a tax foreclosure is~~
25 ~~situated, but the treasurer's failure to do so shall not affect the~~
26 ~~jurisdiction of the court nor the priority of any tax sought to be~~
27 ~~foreclosed.—Said))~~ The certificates of delinquency issued to the
28 county may be issued in one general certificate in book form including
29 all property, and the proceedings to foreclose the liens against
30 ~~((said))~~ the property may be brought in one action and all persons

1 interested in any of the property involved in ((said)) the proceedings
2 may be made codefendants in ((said)) the action, and if unknown may be
3 therein named as unknown owners, and the publication of such notice
4 shall be sufficient service thereof on all persons interested in the
5 property described therein, except as provided above. The person or
6 persons whose name or names appear on the treasurer's rolls as the
7 owner or owners of ((said)) the property shall be considered and
8 treated as the owner or owners of ((said)) the property for the purpose
9 of this section, and if upon ((said)) the treasurer's rolls it appears
10 that the owner or owners of ((said)) the property are unknown, then
11 ((said)) the property shall be proceeded against, as belonging to an
12 unknown owner or owners, as the case may be, and all persons owning or
13 claiming to own, or having or claiming to have an interest therein, are
14 hereby required to take notice of ((said)) the proceedings and of any
15 and all steps thereunder: PROVIDED, That prior to the sale of the
16 property, (~~if such property is shown on the tax rolls under unknown~~
17 ~~owners or as having an assessed value of three thousand dollars or~~
18 ~~more,~~) the treasurer shall order or conduct a title search of the
19 property to be sold to determine the legal description of the property
20 to be sold and the record title holder, and if the record title holder
21 or holders differ from the person or persons whose name or names appear
22 on the treasurer's rolls as the owner or owners, the record title
23 holder or holders shall be considered and treated as the owner or
24 owners of ((said)) the property for the purpose of this section, and
25 shall be entitled to the notice provided for in this section. Such
26 title search shall be included in the costs of foreclosure.

27 The county treasurer shall not (~~issue certificates of delinquency~~
28 ~~upon~~) sell property which is eligible for deferral of taxes under
29 chapter 84.38 RCW but shall require the owner of the property to file
30 a declaration to defer taxes under chapter 84.38 RCW.

1 **Sec. 26.** RCW 84.64.070 and 1963 c 88 s 2 are each amended to read
2 as follows:

3 Real property upon which certificates of delinquency have been
4 issued under the provisions of this chapter, may be redeemed at any
5 time before the close of business the day before the day of the sale,
6 by payment, (~~((in legal money of the United States))~~) as prescribed by
7 the county treasurer, to the county treasurer of the proper county,
8 (~~((for the benefit of the owner of the certificate of delinquency~~
9 ~~against said property,~~)) of the amount for which the certificate of
10 delinquency was (~~(sold)~~) issued, together with interest at the
11 statutory rate per annum charged on delinquent general real and
12 personal property taxes from date of issuance of (~~(said)~~) the
13 certificate of delinquency until paid. The person redeeming such
14 property shall also pay the amount of all taxes, interest and costs
15 accruing after the issuance of such certificate of delinquency, (~~(and~~
16 ~~paid by the holder of said certificate of delinquency or his~~
17 ~~assignee,~~)) together with interest at the statutory rate per annum
18 charged on delinquent general real and personal property taxes on such
19 payment from the day the same was made. No fee shall be charged for
20 any redemption. Tenants in common or joint tenants shall be allowed to
21 redeem their individual interest in real property for which
22 certificates of delinquency have been issued under the provisions of
23 this chapter, in the manner and under the terms specified in this
24 section for the redemption of real property other than that of
25 (~~(insane)~~) persons (~~(and)~~) adjudicated to be legally incompetent or
26 minors (~~((heirs. Any redemption made shall inure to the benefit of the~~
27 ~~person having the legal or equitable title to the property redeemed,~~
28 ~~subject, however, to the right of the person making the same to be~~
29 ~~reimbursed by the person benefited))~~). If the real property of any
30 minor, or any (~~(insane)~~) person adjudicated to be legally incompetent,

1 be sold for nonpayment of taxes, the same may be redeemed at any time
2 within three years after the (~~issuance of the tax deed~~) date of sale
3 upon the terms specified in this section, on the payment of interest at
4 the statutory rate per annum charged on delinquent general real and
5 personal property taxes on the amount for which the same was sold, from
6 and after the date of sale, and in addition the redemptioner shall pay
7 the reasonable value of all improvements made in good faith on the
8 property, less the value of the use thereof, which redemption may be
9 made by themselves or by any person in their behalf.

10 **Sec. 27.** RCW 84.64.080 and 1981 c 322 s 5 are each amended to read
11 as follows:

12 The court shall examine each application for judgment foreclosing
13 tax lien, and if defense (specifying in writing the particular cause of
14 objection) be offered by any person interested in any of (~~said~~) the
15 lands or lots to the entry of judgment against the same, the court
16 shall hear and determine the matter in a summary manner, without other
17 pleadings, and shall pronounce judgment as the right of the case may
18 be; or (~~said~~) the court may, in its discretion, continue such
19 individual cases, wherein defense is offered, to such time as may be
20 necessary, in order to secure substantial justice to the contestants
21 therein; but in all other cases (~~said~~) the court shall proceed to
22 determine the matter in a summary manner as above specified. In all
23 judicial proceedings of any kind for the collection of taxes, and
24 interest and costs thereon, all amendments which by law can be made in
25 any personal action pending in such court shall be allowed, and no
26 assessments of property or charge for any of (~~said~~) the taxes shall
27 be considered illegal on account of any irregularity in the tax list or
28 assessment rolls or on account of the assessment rolls or tax list not
29 having been made, completed or returned within the time required by

1 law, or on account of the property having been charged or listed in the
2 assessment or tax lists without name, or in any other name than that of
3 the owner, and no error or informality in the proceedings of any of the
4 officers connected with the assessment, levying or collection of the
5 taxes, shall vitiate or in any manner affect the tax or the assessment
6 thereof, and any irregularities or informality in the assessment rolls
7 or tax lists or in any of the proceedings connected with the assessment
8 or levy of such taxes or any omission or defective act of any officer
9 or officers connected with the assessment or levying of such taxes, may
10 be, in the discretion of the court, corrected, supplied and made to
11 conform to the law by the court. The court shall give judgment for
12 such taxes, interest and costs as shall appear to be due upon the
13 several lots or tracts described in ~~((said))~~ the notice of application
14 for judgment or complaint, and such judgment shall be a several
15 judgment against each tract or lot or part of a tract or lot for each
16 kind of tax included therein, including all interest and costs, and the
17 court shall order and direct the clerk to make and enter an order for
18 the sale of such real property against which judgment is made, or
19 vacate and set aside the certificate of delinquency or make such other
20 order or judgment as in the law or equity may be just. ~~((Said))~~ The
21 order shall be signed by the judge of the superior court ~~((and attested~~
22 ~~by the clerk thereof, and a certified copy of said order, together with~~
23 ~~the list of the property therein ordered sold))~~, shall be delivered to
24 the county treasurer, and shall be full and sufficient authority for
25 him or her to proceed to sell ~~((said))~~ the property for ~~((said))~~ the
26 sum as set forth in ~~((said))~~ the order and to take such further steps
27 in the matter as are provided by law. The county treasurer shall
28 immediately after receiving the order and judgment of the court proceed
29 to sell the property as provided in this chapter to the highest and
30 best bidder for cash. The acceptable minimum bid shall be the total

1 amount of taxes, interest, penalties, and costs. All sales shall be
2 made at ~~((such place on))~~ a location in the county ~~((property as the~~
3 ~~county legislative authority may direct on Friday between the hours of~~
4 ~~9 o'clock in the morning and 9 o'clock in the evening, as the county~~
5 ~~legislative authority))~~ on a date and time (except Saturdays, Sundays,
6 or legal holidays) as the county treasurer may direct, and shall
7 continue from day to day (Saturdays ~~((and)),~~ Sundays, and legal
8 holidays ~~excepted)~~ during the same hours until all lots or tracts are
9 sold, after first giving notice of the time, and place where such sale
10 is to take place for ten days successively by posting notice thereof in
11 three public places in the county, one of which shall be in the office
12 of ~~((said))~~ the treasurer. The notice shall be substantially in the
13 following form:

14 TAX JUDGMENT SALE

15 Public notice is hereby given that pursuant to real property tax
16 judgment of the superior court of the county of in the state
17 of Washington, and an order of sale duly issued by ~~((said))~~ the court,
18 entered the day of,, in proceedings for
19 foreclosure of tax liens upon real property, as per provisions of law,
20 I shall on the day of,, at o'clock a.m.,
21 at in the city of, and county of,
22 state of Washington, sell the ~~((following described lands or lots,))~~
23 real property to the highest and best bidder for cash, to satisfy the
24 full amount of taxes, interest and costs adjudged to be due ~~((thereon~~
25 ~~as follows, to wit: (Description of property.))~~).

26 In witness whereof, I have hereunto affixed my hand and seal this
27 day of,

1 Treasurer of county.

2 No county officer or employee shall directly or indirectly be a
3 purchaser of such property at such sale.

4 ~~((The treasurer may include in one notice any number of separate
5 tracts or lots.))~~

6 If any buildings or improvements are upon an area encompassing more
7 than one tract or lot, the same must be advertised and sold as a single
8 unit.

9 If the highest amount bid for any such separate unit tract or lot
10 is in excess of the ~~((entire amount of the taxes and interest))~~ minimum
11 bid due upon the whole property included in the certificate of
12 delinquency, the excess shall be refunded following payment of all
13 water and sewer district liens, on application therefor, to the record
14 owner of the property. The record owner of the property is the person
15 who held title on the date of issuance of the certificate of
16 delinquency. In the event no claim for the ~~((said))~~ excess is received
17 by the county treasurer within three years after the date of the sale
18 he or she shall at expiration of the three year period deposit such
19 excess in the current expense fund of the county. The county treasurer
20 shall execute to the purchaser of any piece or parcel of land a tax
21 deed. The deed so made by the county treasurer, under the official
22 seal of his or her office, shall be recorded in the same manner as
23 other conveyances of real property, and shall vest in the grantee, his
24 or her heirs and assigns the title to the property therein described,
25 without further acknowledgment or evidence of such conveyance, and
26 shall be substantially in the following form:

27 State of Washington }

28 } ss.

1 County of }

2 This indenture, made this day of,,
3 between, as treasurer of county, state of
4 Washington, party of the first part, and, party of the
5 second part:

6 Witnesseth, that, whereas, at a public sale of real property held
7 on the day of,, pursuant to a real property tax
8 judgment entered in the superior court in the county of on
9 the day of,, in proceedings to foreclose tax
10 liens upon real property and an order of sale duly issued by ((said))
11 the court, duly purchased in compliance with the laws of the
12 state of Washington, the following described real property, to wit:
13 (Here place description of real property conveyed) and that ((said))
14 the has complied with the laws of the state of Washington
15 necessary to entitle (him, or her or them) to a deed for ((said)) the
16 real property.

17 Now, therefore, know ye, that, I, county treasurer of
18 ((said)) the county of, state of Washington, in
19 consideration of the premises and by virtue of the statutes of the
20 state of Washington, in such cases provided, do hereby grant and convey
21 unto, his or her heirs and assigns, forever, the ((said))
22 real property hereinbefore described.

23 Given under my hand and seal of office this day of
24, A.D.

25 County Treasurer.

26 **Sec. 28.** RCW 84.64.120 and 1988 c 202 s 70 are each amended to
27 read as follows:

1 Appellate review of the judgment of the superior court may be
2 sought as in other civil cases. However, review must be sought within
3 thirty days after the entry of the judgment and the party taking such
4 appeal shall (~~execute, serve and file a bond payable to the state of~~
5 ~~Washington, with two or more sureties, to be approved by the court, in~~
6 ~~an amount to be fixed by the court~~) deposit a sum equal to all taxes,
7 interest, penalties, and costs with the clerk of the court, conditioned
8 that the appellant shall prosecute (~~his said~~) the appeal with effect,
9 and will pay the amount of any taxes, interest and costs which may be
10 finally adjudged against the real property involved in the appeal by
11 any court having jurisdiction of the cause(~~, which bond shall be so~~
12 ~~served and filed at the time of the service of said notice of appeal,~~
13 ~~and the respondent may, within five days after the service of such~~
14 ~~bond, object to the sureties thereon, or to the form and substance of~~
15 ~~such bond, in the court in which the action is pending, and if, upon~~
16 ~~hearing of such objections to said bond, it is determined by the court~~
17 ~~that the sureties thereon are insufficient for any reason, or that the~~
18 ~~bond is defective for any other reason, the court shall direct a new~~
19 ~~bond to be executed with sureties thereon, to be justified as provided~~
20 ~~by law, but~~). No appeal shall be allowed from any judgment for the
21 sale of land or lot for taxes(~~, and no bond given on appeal as herein~~
22 ~~provided shall operate as a supersedeas,~~) unless the party taking such
23 appeal shall before the time of giving notice of such appeal, and
24 within thirty days herein allowed within which to appeal, deposit with
25 the (~~county treasurer~~) clerk of the court of the county in which the
26 land or lots are situated, an amount of money equal to the amount of
27 the judgment and costs rendered in such cause by the trial court. If,
28 in case of an appeal, the judgment of the lower court shall be
29 affirmed, in whole or in part, the supreme court or the court of
30 appeals shall enter judgment for the amount of taxes, interest and

1 costs, with damages not to exceed twenty percent, and shall order that
2 the amount deposited with the (~~treasurer as aforesaid~~) clerk of the
3 court, or so much thereof as may be necessary, be credited upon the
4 judgment so rendered, and execution shall issue for the balance of
5 (~~said~~) the judgment, damages and costs. The clerk of the supreme
6 court or the clerk of the division of the court of appeals in which the
7 appeal is pending shall transmit to the county treasurer of the county
8 in which the land or lots are situated a certified copy of the order of
9 affirmance, and it shall be the duty of such county treasurer upon
10 receiving the same to apply so much of the amount deposited with (~~him,~~
11 ~~as aforesaid~~) the clerk of the court, as shall be necessary to satisfy
12 the amount of the judgment of the supreme court, and to account for the
13 same as collected taxes. If the judgment of the superior court shall
14 be reversed and the cause remanded for a rehearing, and if, upon a
15 rehearing, judgment shall be rendered for the sale of the land or lots
16 for taxes, or any part thereof, and such judgment be not appealed from,
17 as herein provided, the clerk of such superior court shall certify to
18 the county treasurer the amount of such judgment, and thereupon it
19 shall be the duty of the county treasurer to certify to the county
20 clerk the amount deposited with (~~him, as aforesaid~~) the clerk of the
21 court, and the county clerk shall credit such judgment with the amount
22 of such deposit, or so much thereof as will satisfy the judgment, and
23 the county treasurer shall be chargeable and accountable for the amount
24 so credited as collected taxes. Nothing herein shall be construed as
25 requiring an additional deposit in case of more than one appeal being
26 prosecuted in (~~said~~) proceeding. If, upon a final hearing, judgment
27 shall be refused for the sale of the land or lots for the taxes,
28 penalties, interest and costs, or any part thereof, in (~~said~~) the
29 proceedings, the county treasurer shall pay over to the party who shall
30 have made such deposit, or his or her legally authorized agent or

1 representative, the amount of the deposit, or so much thereof as shall
2 remain after the satisfaction of the judgment against the land or lots
3 in respect to which such deposit shall have been made.

4 **Sec. 29.** RCW 84.64.215 and 1961 c 15 s 84.64.215 are each amended
5 to read as follows:

6 In addition to ~~((the fees required to be collected by the county~~
7 ~~treasurer for the issuance of a deed upon the sale of general tax title~~
8 ~~property))~~ a five-dollar fee for preparing the deed, the treasurer
9 shall collect the proper recording fee. This recording fee together
10 with the deed shall then be transmitted by the treasurer to the county
11 auditor who will record the same and mail the deed to the purchaser.

12 **Sec. 30.** RCW 84.64.270 and 1981 c 322 s 7 are each amended to read
13 as follows:

14 Real property heretofore or hereafter acquired by any county of
15 this state by foreclosure of delinquent taxes may be sold by order of
16 the county legislative authority of the county when in the judgment of
17 the members of the legislative authority they deem it for the best
18 interests of the county to sell the same. When the legislative
19 authority desires to sell any such property it may, if deemed
20 advantageous to the county, combine any or all of the several lots and
21 tracts of such property in one or more units, and may reserve from sale
22 coal, oil, gas, gravel, minerals, ores, fossils, timber, or other
23 resources on or in ~~((said))~~ the lands, and the right to mine for and
24 remove the same, and it shall then enter an order on its records fixing
25 the unit or units in which the property shall be sold and the minimum
26 price for each of such units, and whether the sale will be for cash or
27 whether a contract will be offered, and reserving from sale such of
28 ~~((said))~~ the resources as it may determine and from which units such

1 reservations shall apply, and directing the county treasurer to sell
2 such property in the unit or units and at not less than the price or
3 prices and subject to such reservations so fixed by the county
4 legislative authority: PROVIDED, That the ((said)) order shall be
5 subject to the approval of the county treasurer if several lots or
6 tracts of land are combined in one unit. It shall be the duty of the
7 county treasurer upon receipt of such order to publish once a week for
8 three consecutive weeks a notice of the sale of such property in a
9 newspaper ((printed and published)) of general circulation in the
10 county where the land is situated(~~(: PROVIDED, That in counties where~~
11 ~~there is no newspaper published, the treasurer of such county shall~~
12 ~~cause such notice to be published in some newspaper in the state of~~
13 ~~general circulation in such county having no resident newspaper,~~
14 ~~said)).~~ The notice shall describe the property to be sold, the unit or
15 units, the reservations, and the minimum price fixed in ((said)) the
16 order, together with the time and place and terms of sale, ((~~which said~~
17 ~~sale shall be made at such place on county property as the county~~
18 ~~legislative authority may direct in the county in which the land is~~
19 ~~situated and at such time between the hours of 9 o'clock a.m. and 9~~
20 ~~o'clock p.m. as the county legislative authority may direct, and all~~
21 ~~sales so made shall be to the highest and best bidder at such sale, and~~
22 ~~sales to be made under the provisions of this chapter may be adjourned~~
23 ~~from day to day by the county treasurer by public announcement made by~~
24 ~~the treasurer at the time and place designated in the notice of such~~
25 ~~sale, or at the time and place to which said sale may be adjourned)) in~~
26 the same manner as foreclosure sales as provided by RCW 84.64.080. The
27 person making the bid shall state whether he or she will pay cash for
28 the amount of his or her bid or accept a real estate contract of
29 purchase in accordance with the provisions hereinafter contained. The
30 person making the highest bid shall become the purchaser of ((said))

1 the property. If the highest bidder is a contract bidder the purchaser
2 shall be required to pay thirty percent of the total purchase price at
3 the time of (~~said~~) the sale and shall enter into a contract with the
4 county as vendor and the purchaser as vendee which shall obligate and
5 require the purchaser to pay the balance of (~~said~~) the purchase price
6 in ten equal annual installments commencing November 1st and each year
7 following the date of (~~said~~) the sale, and shall require (~~said~~) the
8 purchaser to pay twelve percent interest on all deferred payments,
9 interest to be paid at the time the annual installment is due; and may
10 contain a provision authorizing the purchaser to make payment in full
11 at any time of any balance due on the total purchase price plus accrued
12 interest on such balance. (~~Said~~) The contract shall contain a
13 provision requiring the purchaser to pay before delinquency all
14 subsequent taxes and assessments that may be levied or assessed against
15 (~~said~~) the property subsequent to the date of (~~said~~) the contract,
16 and shall contain a provision that time is of the essence of the
17 contract and that in event of a failure of the vendee to make payments
18 at the time and in the manner required and to keep and perform the
19 covenants and conditions therein required of him or her that the
20 (~~said~~) contract may be forfeited and terminated at the election of
21 the vendor, and that in event of (~~said~~) the election all sums
22 theretofore paid by the vendee shall be forfeited as liquidated damages
23 for failure to comply with the provisions of (~~said~~) the contract; and
24 shall require the vendor to execute and deliver to the vendee a deed of
25 conveyance covering (~~said~~) the property upon the payment in full of
26 the purchase price, plus accrued interest: PROVIDED FURTHER, That the
27 county legislative authority may, by order entered in its records,
28 direct (~~said~~) the coal, oil, gas, gravel, minerals, ores, timber, or
29 other resources sold apart from the land, such sale to be conducted in
30 the manner hereinabove prescribed for the sale of the land: PROVIDED

1 FURTHER, That any such reserved minerals or resources not exceeding two
2 hundred dollars in value may be sold, when the county legislative
3 authority deems it advisable, either with or without such publication
4 of the notice of sale, and in such manner as the county legislative
5 authority may determine will be most beneficial to the county.

6 **Sec. 31.** RCW 84.69.020 and 1989 c 378 s 17 are each amended to
7 read as follows:

8 On the order of the county treasurer, ad valorem taxes paid before
9 or after delinquency shall be refunded if they were:

10 (1) Paid more than once; or

11 (2) Paid as a result of manifest error in description; or

12 (3) Paid as a result of a clerical error in extending the tax
13 rolls; or

14 (4) Paid as a result of other clerical errors in listing property;
15 or

16 (5) Paid with respect to improvements which did not exist on
17 assessment date; or

18 (6) Paid under levies or statutes adjudicated to be illegal or
19 unconstitutional; or

20 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
21 by any person exempted from paying real property taxes or a portion
22 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
23 hereafter amended; or

24 (8) Paid or overpaid as a result of mistake, inadvertence, or lack
25 of knowledge by either a public official or employee or by any person
26 paying the same or paid as a result of mistake, inadvertence, or lack
27 of knowledge by either a public official or employee or by any person
28 paying the same with respect to real property in which the person
29 paying the same has no legal interest; or

1 (9) Paid on the basis of an assessed valuation which was appealed
2 to the county board of equalization and ordered reduced by the board;
3 or

4 (10) Paid on the basis of an assessed valuation which was appealed
5 to the state board of tax appeals and ordered reduced by the board:
6 PROVIDED, That the amount refunded under subsections (9) and (10) of
7 this section shall only be for the difference between the tax paid on
8 the basis of the appealed valuation and the tax payable on the
9 valuation adjusted in accordance with the board's order; or

10 (11) Paid as a state property tax levied upon property, the
11 assessed value of which has been established by the state board of tax
12 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
13 refunded shall only be for the difference between the state property
14 tax paid and the amount of state property tax which would, when added
15 to all other property taxes within the one percent limitation of
16 Article VII, section 2 (Amendment 59) of the state Constitution equal
17 one percent of the assessed value established by the board;

18 (12) Paid on the basis of an assessed valuation which was
19 adjudicated to be unlawful or excessive: PROVIDED, That the amount
20 refunded shall be for the difference between the amount of tax which
21 was paid on the basis of the valuation adjudged unlawful or excessive
22 and the amount of tax payable on the basis of the assessed valuation
23 determined as a result of the proceeding; or

24 (13) Paid on property acquired under RCW 84.60.050, and canceled
25 under RCW 84.60.050(2).

26 No refunds under the provisions of this section shall be made
27 because of any error in determining the valuation of property, except
28 as authorized in subsections (9), (10), (11), and (12) of this section
29 nor may any refunds be made if a bona fide purchaser has acquired
30 rights that would preclude the assessment and collection of the

1 refunded tax from the property that should properly have been charged
2 with the tax. Any refunds made on delinquent taxes shall include the
3 proportionate amount of interest and penalties paid.

4 The county treasurer of each county shall make all refunds
5 determined to be authorized by this section, and by the first Monday in
6 January of each year, report to the county legislative authority a list
7 of all refunds made under this section during the previous year. The
8 list is to include the name of the person receiving the refund, the
9 amount of the refund, and the reason for the refund.

10 **Sec. 32.** RCW 84.69.030 and 1989 c 378 s 32 are each amended to
11 read as follows:

12 Except in cases wherein the county legislative authority acts upon
13 its own motion, no orders for a refund under this chapter shall be made
14 except on a claim:

15 (1) Verified by the person who paid the tax, the person's guardian,
16 executor or administrator; and

17 (2) Filed with the county (~~legislative authority~~) treasurer
18 within three years after making of the payment sought to be refunded;
19 and

20 (3) Stating the statutory ground upon which the refund is claimed.

21 **Sec. 33.** RCW 84.69.040 and 1961 c 15 s 84.69.040 are each amended
22 to read as follows:

23 Refunds ordered by the (~~board of~~) county (~~commissioners~~)
24 legislative authority may include:

25 (1) A portion of amounts paid to the state treasurer by the county
26 treasurer as money belonging to the state; and also

27 (2) County taxes and taxes collected by county officers for taxing
28 districts.

1 **Sec. 34.** RCW 84.69.060 and 1989 c 378 s 18 are each amended to
2 read as follows:

3 Refunds ordered under this chapter with respect to county, state,
4 and taxing district taxes shall be paid by checks drawn upon the
5 appropriate fund by the county treasurer: PROVIDED, That in making
6 refunds on a levy code or tax code bases, the county treasurer may make
7 an adjustment on the ~~((next))~~ subsequent year's property tax payment
8 due for the amount of the refund ~~((unless the taxpayer requests~~
9 ~~immediate refund))~~.

10 **Sec. 35.** RCW 85.05.280 and 1985 c 396 s 38 are each amended to
11 read as follows:

12 The board of commissioners of such district shall elect one of
13 their number ~~((chairman))~~ chair and shall either elect one of their
14 number, or appoint a voter of the district, as secretary, who shall
15 keep minutes of all the district's proceedings. The board of
16 commissioners may issue warrants of such district in payment of all
17 claims of indebtedness against such district. Such warrants shall be
18 in form and substance the same as county warrants ~~((, or as near the~~
19 ~~same as may be practicable,))~~ and shall draw the legal rate of interest
20 from the date of their presentation to the treasurer for payment, as
21 hereinafter provided, and shall be signed by the ~~((chairman))~~ chair and
22 attested by the secretary of ~~((said))~~ the board: PROVIDED, That no
23 warrants shall be issued by ~~((said))~~ the board of commissioners in
24 payment of any indebtedness of such district for less than the face or
25 par value.

26 **Sec. 36.** RCW 85.05.360 and 1986 c 278 s 29 are each amended to
27 read as follows:

1 All warrants issued under the provisions of this ((act)) chapter
2 shall be presented by the owners thereof to the county treasurer((, who
3 shall indorse thereon the day of presentation for payment, with the
4 additional indorsement thereon, in case of nonpayment, that they are
5 not paid for want of funds; and no warrant shall draw interest under
6 the provisions of this act until it is so presented and indorsed by the
7 county treasurer. And it shall be the duty of such treasurer, from
8 time to time, when he has sufficient funds in his hands for that
9 purpose, to advertise in the newspaper doing the county printing for
10 the presentation to him for payment of as many of the outstanding
11 warrants as he may be able to pay: PROVIDED, That thirty days after
12 the first publication of said notice of the treasurer calling in any of
13 said outstanding warrants, said warrants shall cease to bear interest,
14 which shall be stated in the notice. Said notice shall be published
15 two weeks, consecutively, and said warrants shall be called in and paid
16 in the order of their indorsement)) in accordance with chapter 36.29
17 RCW.

18 **Sec. 37.** RCW 84.56.290 and 1987 c 168 s 3 are each amended to read
19 as follows:

20 Whenever any tax shall have been heretofore, or shall be hereafter,
21 canceled, reduced or modified in any final judicial, county board of
22 equalization, state board of tax appeals, or administrative proceeding;
23 or whenever any tax shall have been heretofore, or shall be hereafter
24 canceled by sale of property to any irrigation district under
25 foreclosure proceedings for delinquent irrigation district assessments;
26 or whenever any contracts or leases on public lands shall have been
27 heretofore, or shall be hereafter, canceled and the tax thereon remains
28 unpaid for a period of two years, the director of revenue shall, upon
29 receipt from the county treasurer of a certified copy of the final

1 judgment, order, or decree canceling, reducing, or modifying taxes, or
2 of a certificate from the county treasurer of the cancellation by sale
3 to an irrigation district, or of a certificate from the commissioner of
4 public lands and the county treasurer of the cancellation of public
5 land contracts or leases and nonpayment of taxes thereon, as the case
6 may be, make corresponding entries and corrections on ~~((his))~~ the
7 director's records of the state's portion of reduced or canceled tax.

8 Upon canceling taxes deemed uncollectible, the county commissioners
9 shall notify the county treasurer of such action, whereupon the county
10 treasurer shall deduct on ~~((his))~~ the treasurer's records the amount of
11 such uncollectible taxes due the various state funds and shall
12 immediately notify the department of revenue of ~~((his))~~ the treasurer's
13 action and of the reason therefor; which uncollectible tax shall not
14 then nor thereafter be due or owing the various state funds and the
15 necessary corrections shall be made by the county treasurer upon the
16 quarterly settlement next following.

17 When any assessment of property is made which does not appear on
18 the assessment list certified by the county board of equalization to
19 the ~~((state board))~~ department of ~~((equalization))~~ revenue the county
20 assessor shall indicate to the county treasurer the assessments and the
21 taxes due therefrom when the list is delivered to the county treasurer
22 on December 15th. The county treasurer shall then notify the
23 department of revenue of the taxes due the state from the assessments
24 which did not appear on the assessment list certified by the county
25 board of equalization to the ~~((state board))~~ department of
26 ~~((equalization))~~ revenue. The county treasurer shall make proper
27 accounting of all sums collected as either advance tax, compensating or
28 additional tax, or supplemental or omitted tax and shall notify the
29 department of revenue of the amounts due the various state funds
30 according to the levy used in extending such tax, and those amounts

1 shall immediately become due and owing to the various state funds, to
2 be paid to the state treasurer in the same manner as taxes extended on
3 the regular tax roll.

4 **Sec. 38.** RCW 84.69.070 and 1973 2nd ex.s. c 5 s 3 are each amended
5 to read as follows:

6 Refunds ordered with respect to taxing districts shall be paid by
7 checks drawn by the county treasurer upon such available funds, if any,
8 as the taxing districts may have on deposit in the county treasury, or
9 in the event such funds are insufficient, then out of funds
10 subsequently accruing to such taxing district and on deposit in the
11 county treasury. When such refunds are made as a result of taxes paid
12 under levies or statutes adjudicated to be illegal or unconstitutional
13 all administrative costs including interest paid on the refunds
14 incurred by the county treasurer in making such refunds shall be a
15 charge against the funds of such districts and/or the state on a pro
16 rata basis until the county current expense fund is fully reimbursed
17 for the administrative expenses incurred in making such refund:
18 PROVIDED, That whenever orders for refunds of ad valorem taxes
19 promulgated by (~~boards of county commissioners~~) the county treasurer
20 or county legislative authority and unpaid checks shall expire and
21 become void as provided in RCW 84.69.110, then any moneys remaining in
22 a refund account established by the county treasurer for any taxing
23 district may be transferred by the county treasurer from such refund
24 account to the county current expense fund to reimburse the county for
25 the administrative expense incurred in making refunds as prescribed
26 herein. Any excess then remaining in the taxing district refund
27 account may then be transferred by the county treasurer to the current
28 expense fund of the taxing district for which the tax was originally
29 levied and collected.

1 **Sec. 39.** RCW 84.69.110 and 1961 c 15 s 84.69.110 are each amended
2 to read as follows:

3 Every order for refund of ad valorem taxes promulgated by the
4 (~~board of county commissioners~~) county treasurer or county
5 legislative authority under authority of this chapter as hereafter
6 amended shall expire and be void three years from the date of the order
7 and all unpaid checks shall become void.

8 **Sec. 40.** RCW 84.69.120 and 1989 c 378 s 33 are each amended to
9 read as follows:

10 If the county (~~legislative authority~~) treasurer rejects a claim
11 or fails to act within six months from the date of filing of a claim
12 for refund in whole or in part, the person who paid the taxes, the
13 person's guardian, executor, or administrator may within one year after
14 the date of the filing of the claim commence an action in the superior
15 court against the county to recover the taxes which the county
16 (~~legislative authority~~) treasurer has refused to refund.

17 NEW SECTION. **Sec. 41.** The following sections are decodified:

- 18 (1) RCW 84.28.005;
- 19 (2) RCW 84.28.006;
- 20 (3) RCW 84.28.010;
- 21 (4) RCW 84.28.020;
- 22 (5) RCW 84.28.050;
- 23 (6) RCW 84.28.060;
- 24 (7) RCW 84.28.063;
- 25 (8) RCW 84.28.065;
- 26 (9) RCW 84.28.080;
- 27 (10) RCW 84.28.090;
- 28 (11) RCW 84.28.095;

- 1 (12) RCW 84.28.100;
- 2 (13) RCW 84.28.110;
- 3 (14) RCW 84.28.140;
- 4 (15) RCW 84.28.150;
- 5 (16) RCW 84.28.160;
- 6 (17) RCW 84.28.170;
- 7 (18) RCW 84.28.200;
- 8 (19) RCW 84.28.205;
- 9 (20) RCW 84.28.210; and
- 10 (21) RCW 84.28.215.

11 NEW SECTION. **Sec. 42.** The following acts or parts of acts are
12 each repealed:

- 13 (1) RCW 36.29.030 and 1963 c 4 s 36.29.030;
- 14 (2) RCW 36.29.080 and 1963 c 4 s 36.29.080;
- 15 (3) RCW 36.29.140 and 1963 c 4 s 36.29.140;
- 16 (4) RCW 36.32.180 and 1984 c 128 s 1 & 1963 c 4 s 36.32.180;
- 17 (5) RCW 84.64.010 and 1961 c 15 s 84.64.010;
- 18 (6) RCW 84.64.020 and 1961 c 15 s 84.64.020;
- 19 (7) RCW 84.64.030 and 1984 c 220 s 18, 1984 c 179 s 1, 1981 c 322
20 s 3, 1972 ex.s. c 84 s 1, & 1961 c 15 s 84.64.030;
- 21 (8) RCW 84.64.140 and 1961 c 15 s 84.64.140;
- 22 (9) RCW 84.64.145 and 1972 ex.s. c 84 s 4;
- 23 (10) RCW 84.64.150 and 1961 c 15 s 84.64.150;
- 24 (11) RCW 84.64.160 and 1961 c 15 s 84.64.160;
- 25 (12) RCW 84.64.170 and 1961 c 15 s 84.64.170;
- 26 (13) RCW 84.64.210 and 1961 c 15 s 84.64.210; and
- 27 (14) RCW 84.64.240 and 1961 c 15 s 84.64.240.

- 1 NEW SECTION. **Sec. 43.** The following acts or parts of acts are
2 each repealed:
- 3 (1) RCW 84.04.043 and 1979 c 107 s 26;
4 (2) RCW 84.08.110 and 1975 1st ex.s. c 278 s 154 & 1961 c 15 s
5 84.08.110;
6 (3) RCW 84.40.100 and 1961 c 15 s 84.40.100;
7 (4) RCW 84.40.250 and 1961 c 15 s 84.40.250;
8 (5) RCW 84.40.330 and 1975 1st ex.s. c 278 s 196 & 1961 c 15 s
9 84.40.330;
10 (6) RCW 84.40A.020 and 1971 ex.s. c 43 s 2;
11 (7) RCW 84.40A.030 and 1971 ex.s. c 43 s 3;
12 (8) RCW 84.40A.040 and 1971 ex.s. c 43 s 4;
13 (9) RCW 84.40A.050 and 1971 ex.s. c 43 s 5;
14 (10) RCW 84.44.040 and 1961 c 15 s 84.44.040;
15 (11) RCW 84.44.060 and 1961 c 15 s 84.44.060; and
16 (12) RCW 84.44.070 and 1961 c 15 s 84.44.070.

Passed the House March 14, 1991.

Passed the Senate April 19, 1991.

Approved by the Governor May 17, 1991.

Filed in Office of Secretary of State May 17, 1991.