

1 NEW SECTION. **Sec. 2.** DEFINITIONS. Unless the context clearly
2 requires otherwise, the definitions in this section apply throughout
3 this chapter.

4 (1) "Date of delinquency" means the date when property taxes first
5 became delinquent.

6 (2) "Description of the property" means a legal description, the
7 parcel number, tax number, or other description of the real property
8 that is part of official records and sufficiently describes the real
9 property.

10 (3) "Expenses" means the expenses incurred in foreclosing a lien
11 and selling real property subject to the lien that are incurred until
12 the lien is paid in full. "Expenses" includes actual attorney's
13 expenses based upon salaries and other factors, the expenses of
14 preparing a certificate of delinquency, the expenses of conducting a
15 title search, and the expenses in selling the property.

16 (4) "Interested party" means any person with a record interest in
17 the real property, including a financial interest of record in the real
18 property. "Interested party" does not include the holder of an
19 easement on the real property or a covenant running with the real
20 property.

21 (6) "Treasurer" means the county treasurer.

22 **Sec. 3.** RCW 84.64.050 and 1991 c 245 s 25 are each amended to read
23 as follows:

24 (~~((After the expiration of three years from the date of delinquency,~~
25 ~~when any property remains on the tax rolls for which no certificate of~~
26 ~~delinquency has been issued,))~~ (1) The county treasurer shall (~~((proceed~~
27 ~~to))~~ issue certificates of delinquency on the property to the county
28 for all years' taxes, interest, (~~(and costs: PROVIDED, That the county~~
29 ~~treasurer,))~~ penalties, and expenses on real property after the
30 expiration of three years from the initial date of delinquency. With
31 the consent of the county legislative authority, the treasurer may
32 elect to issue a certificate for fewer than all years' delinquent
33 taxes, interest, (~~(and costs to a minimum of the taxes, interest, and~~
34 ~~costs for))~~ penalties, and expenses, and issue a certificate of
35 delinquency for only the earliest year's delinquent property taxes,
36 interest, penalties, and expenses.

37 A general certificate of delinquencies may be issued in book form
38 including some or all real properties that are subject to delinquent

1 property taxes, and the proceedings to foreclose the liens against all
2 the real properties that are included in the general certificate of
3 delinquencies may be brought in one action with all interested parties
4 being codefendants in the action.

5 (2) Each certificate shall contain the following information: (a)
6 A description of the real property and, if available, the street
7 address of the real property, which is included for informational
8 purposes only; (b) the name or names appearing on the treasurer's most
9 current tax roll for the real property; (c) the years of delinquency;
10 (d) the amount of delinquent property taxes; (e) a statement that the
11 lien includes interest, penalties, and expenses; and (f) a statement
12 that the lien will be foreclosed and the real property sold unless the
13 lien is paid in full.

14 (3) As provided under section 8 of this act, a certificate of
15 delinquency or general certificate of delinquencies may also include
16 delinquent assessments, rates, or charges on the same real property or
17 properties that are foreclosed together with the delinquent property
18 taxes.

19 (4) Certificates of delinquency shall have the same effect as a lis
20 pendens required under chapter 4.28 RCW and shall be prima facie
21 evidence that:

22 ~~((1))~~ (a) The real property described was subject to taxation at
23 the time the ~~((same was assessed))~~ property taxes were levied;

24 ~~((2))~~ (b) The real property was assessed as required by law;

25 ~~((3))~~ (c) The property taxes ~~((or assessments))~~ were not paid at
26 any time before the issuance of the certificate(~~(i~~

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

29 ~~The county treasurer may include in the certificate of delinquency~~
30 ~~any assessments which are due on the property and are the~~
31 ~~responsibility of the county treasurer to collect. For purposes of~~
32 ~~this chapter, "taxes, interest, and costs" include any assessments~~
33 ~~which are so included by the county treasurer)) of delinquency.~~

34 The treasurer shall file the certificates when completed with the
35 clerk of the court at no cost to the treasurer(~~(, and the treasurer~~
36 ~~shall thereupon,~~)) or county and, with legal assistance from the county
37 prosecuting attorney, ~~((proceed to))~~ shall foreclose, in the name of
38 the county, the tax liens embraced in ~~((such))~~ the certificates.
39 ~~((Notice and summons must be served or notice given in a manner~~

1 reasonably calculated to inform the owner or owners, and any person
2 having a recorded interest in or lien of record upon the property, of
3 the foreclosure action to appear within thirty days after service of
4 such notice and defend such action or pay the amount due. Either (a)
5 personal service upon the owner or owners and any person having a
6 recorded interest in or lien of record upon the property, or (b)
7 publication once in a newspaper of general circulation, which is
8 circulated in the area of the property and mailing of notice by
9 certified mail to the owner or owners and any person having a recorded
10 interest in or lien of record upon the property, or, if a mailing
11 address is unavailable, personal service upon the occupant of the
12 property, if any, is sufficient. If such notice is returned as
13 unclaimed, the treasurer shall send notice by regular first class mail.
14 The notice shall include the legal description on the tax rolls, the
15 year or years for which assessed, the amount of tax and interest due,
16 and the name of owner, or reputed owner, if known, and the notice must
17 include the local street address, if any, for informational purposes
18 only. The certificates of delinquency issued to the county may be
19 issued in one general certificate in book form including all property,
20 and the proceedings to foreclose the liens against the property may be
21 brought in one action and all persons interested in any of the property
22 involved in the proceedings may be made codefendants in the action, and
23 if unknown may be therein named as unknown owners, and the publication
24 of such notice shall be sufficient service thereof on all persons
25 interested in the property described therein, except as provided above.
26 The person or persons whose name or names appear on the treasurer's
27 rolls as the owner or owners of the property shall be considered and
28 treated as the owner or owners of the property for the purpose of this
29 section, and if upon the treasurer's rolls it appears that the owner or
30 owners of the property are unknown, then the property shall be
31 proceeded against, as belonging to an unknown owner or owners, as the
32 case may be, and all persons owning or claiming to own, or having or
33 claiming to have an interest therein, are hereby required to take
34 notice of the proceedings and of any and all steps thereunder:
35 PROVIDED, That prior to the sale of the property, the treasurer shall
36 order or conduct a title search of the property to be sold to determine
37 the legal description of the property to be sold and the record title
38 holder, and if the record title holder or holders differ from the
39 person or persons whose name or names appear on the treasurer's rolls

1 ~~as the owner or owners, the record title holder or holders shall be~~
2 ~~considered and treated as the owner or owners of the property for the~~
3 ~~purpose of this section, and shall be entitled to the notice provided~~
4 ~~for in this section. Such title search shall be included in the costs~~
5 ~~of foreclosure.))~~

6 The county treasurer shall not sell real property which is eligible
7 for deferral of taxes under chapter 84.38 RCW ((~~but shall require~~))
8 unless the owner of the real property fails to file a declaration to
9 defer taxes under chapter 84.38 RCW within ninety days of the county
10 treasurer providing the property owner with special notice of the
11 deferral program and ability to defer the sale of the real property if
12 the property owner files the declaration to defer the taxes within this
13 ninety-day period.

14 NEW SECTION. Sec. 4. NOTICE AND SUMMONS, CONTENT. The treasurer
15 shall order a title search of the real property or properties included
16 in a certificate of delinquency to determine or verify the description
17 of the real property and interested parties.

18 After the completion of the title search, the treasurer, in the
19 name of the county, shall begin legal action to foreclose the property
20 tax lien. The treasurer shall give notice to all interested parties of
21 application for judgment foreclosing the property tax lien and summons.
22 The notice and summons shall contain:

23 (1) A statement that the county is applying to the superior court
24 of the county in which the real property is located for a judgment
25 foreclosing the lien against the real property for delinquent property
26 taxes;

27 (2) A description of the real property and, where available, the
28 street address of the real property;

29 (3) The name of each interested party;

30 (4) A description of the lien amount due, which shall include (a)
31 the amount of the delinquent property taxes, (b) interest on the amount
32 of the delinquency accruing since the date of delinquency at a rate
33 provided in RCW 84.56.020 until the lien is paid in full, (c) penalties
34 under RCW 84.56.020, and (d) a statement that the lien also includes
35 expenses that the county incurs, until the lien is paid in full, in
36 foreclosing the lien and selling the real property, including, but not
37 limited to, expenses for attorneys and a title search;

1 (5) A direction to each interested party that summons the party to
2 appear within the thirty-day period immediately following service of
3 the notice and summons and defend the action or pay the full lien
4 amount due;

5 (6) If service is by publication, a direction that summons each
6 interested party to appear within the thirty-day period immediately
7 following the date of first publication of the notice and summons and
8 defend the action or pay the amount due; and

9 (7) A statement that, in case of failure to defend or pay the
10 amount due, judgment will be rendered foreclosing the lien of the
11 delinquent property taxes, interest, penalties, and expenses, and the
12 real property will be sold.

13 A summons and notice shall be worded substantially as follows:

14 "SUPERIOR COURT OF WASHINGTON
15 FOR COUNTY

16 } No.
17 PLAINTIFF, }
18 v. } SUMMONS AND NOTICE FOR
19 } FORECLOSURE OF DELINQUENT
20 DEFENDANT. } REAL PROPERTY TAXES

21 To the Defendant: A lawsuit has been started against you in the
22 above entitled court by, plaintiff. Plaintiff's claim is
23 stated in the written complaint, a copy of which is served upon you
24 with this summons and notice. The purpose of this lawsuit is to
25 foreclose a lien for delinquent property taxes on your interest in the
26 following described real property:

27 [legal description]

28 which is located at:

29 [street address].

30 The amount of delinquent property taxes that are due on the real
31 property is, plus interest, penalties, and expenses of the
32 county foreclosing the lien and selling the property. The interest is
33 twelve percent (12%) a year computed monthly from the date of

1 delinquency until the full amount of the lien is paid. The penalties
2 are three percent (3%) of the amount of the taxes that are delinquent
3 on June 1st of the year in which the taxes are due and an additional
4 eight percent (8%) of the total amount of the tax delinquencies on
5 December 1st of the year in which the taxes are delinquent. The
6 expenses of the county in pursuing the delinquency until the full
7 amount is paid includes, but is not limited to, expenses for attorneys
8 and a title search.

9 In order to defend against this lawsuit, you must respond to the
10 complaint by stating your defense in writing, and by serving a copy
11 upon the person who signed this summons within the twenty-nine (29) day
12 period immediately following service of this summons and notice,
13 excluding the day of service, or a default judgment may be entered
14 against you without further notice. A default judgment is a judgment
15 where plaintiff is entitled to what the plaintiff asks for because you
16 have not responded. If you serve a notice of appearance on the
17 undersigned person, you are entitled to notice before a default
18 judgment may be entered.

19 **IMPORTANT NOTICE**

20 If judgment is taken against you, either by default or after
21 hearing by the court, your real property will be sold at public
22 auction.

23 You may prevent the sale by paying the county treasurer the full
24 amount of the lien before the close of regular business hours on the
25 last business day before the day of the sale. Payment must be made in
26 United States currency, other form approved by the county treasurer,
27 or, in limited circumstances, by credit card under RCW 84.56.023.

28 If you wish to seek the advice of an attorney in this matter, you
29 should do so promptly so that your written response, if any, may be
30 served on time.

1 [signed].....

2

3 Print or Type Name

4 () Plaintiff () Plaintiff's

5 Attorney

6 Mailing Address

7 Dated Telephone Number"

8 NEW SECTION. **Sec. 5.** SERVING A NOTICE AND SUMMONS. The notice
9 and summons shall be served in a manner reasonably calculated to inform
10 each interested party of the foreclosure action. At a minimum, service
11 shall be accomplished by either: (1) Personal service upon an
12 interested party under chapter 4.28 RCW; or (2) publication once in a
13 newspaper of general circulation that is circulated in the area in
14 which the real property is located and sending the notice by certified
15 mail to the interested party, with a second notice sent to the
16 interested party by regular first class mail if the notice that is sent
17 by certified mail is returned as unclaimed.

18 Within the fifteen-day period immediately following the first
19 publication or service of the notice and summons, the treasurer shall
20 mail a copy of the published notice to the treasurer of each city,
21 town, sewer district, water district, irrigation district, public
22 utility district, and port district within which any real property
23 involved in the foreclosure is situated, but the treasurer's failure to
24 do so shall not affect the jurisdiction of the court or the property
25 tax lien sought to be foreclosed. A copy of the notice need not be
26 sent to the treasurer if the treasurer also acts as treasurer of
27 another unit of government.

28 **Sec. 6.** RCW 84.64.070 and 1991 c 245 s 26 are each amended to read
29 as follows:

30 ~~((Real property upon which certificates of delinquency have been
31 issued under the provisions of this chapter, may be redeemed at any
32 time before the close of business the day before the day of the sale,
33 by payment, as prescribed by the county treasurer, to the county~~

1 treasurer of the proper county, of the amount for which the certificate
2 of delinquency was issued, together with interest at the statutory rate
3 per annum charged on delinquent general real and personal property
4 taxes from date of issuance of the certificate of delinquency until
5 paid. The person redeeming such property shall also pay the amount of
6 all taxes, interest and costs accruing after the issuance of such
7 certificate of delinquency, together with interest at the statutory
8 rate per annum charged on delinquent general real and personal property
9 taxes on such payment from the day the same was made. No fee shall be
10 charged for any redemption.)) Before a foreclosure judgment is
11 entered, any interested party may pay to the treasurer, in person or by
12 agent, the total amount of the property tax lien. If a foreclosure
13 judgment has been entered, any interested party may pay to the
14 treasurer, in person or by agent, the total amount of the property tax
15 lien for which the judgment has been rendered, so long as payment is
16 received by the treasurer during regular business hours on the last
17 business day before the day of the foreclosure sale. The property tax
18 lien includes the delinquent property taxes, interest, penalties, and
19 expenses. Payment shall be in United States currency, other form as
20 prescribed by the county treasurer, or in limited circumstances by
21 credit card as provided under RCW 84.56.023. The treasurer shall give
22 a receipt for each payment received under this section.

23 A tenant((s)) in common or a joint tenant((s)) shall be allowed to
24 redeem ((their)) an individual interest in real property that is
25 segregated under RCW 84.56.340 and for which a certificate((s)) of
26 delinquency ((have)) has been issued under ((the provisions of)) this
27 chapter((, in the manner and under the terms specified in this section
28 for the redemption of real property other than that of persons
29 adjudicated to be legally incompetent or minors. If)). The action
30 shall be dismissed against the redeeming tenant's interest but shall
31 proceed against the interests of the remaining tenants in common or
32 joint tenants.

33 The real property of any minor((r)) or any person adjudicated to be
34 legally incompetent((r-be)) that is sold for nonpayment of taxes((r-the
35 same)) may be redeemed at any time within three years after the date of
36 sale upon the terms specified in this section, on the payment of
37 interest at the statutory rate per annum charged on delinquent general
38 real and personal property taxes on the amount for which the same was
39 sold, from and after the date of sale, and in addition the redemptioner

1 shall pay the reasonable value of all improvements made in good faith
2 on the property, less the value of the use (~~((thereof, which))~~) of the
3 improvements. Redemption may be made by (~~((themselves))~~) the
4 redemptioner or (~~((by any))~~) a person in (~~((their))~~) his or her behalf.

5 **Sec. 7.** RCW 84.64.080 and 1991 c 245 s 27 are each amended to read
6 as follows:

7 (1) The superior court shall examine each application for judgment
8 foreclosing a property tax lien(~~((, and))~~). If defense (~~((+))~~), specifying
9 in writing the particular cause of objection(~~((+ be))~~), is offered by any
10 (~~((person interested in any of the lands or lots to the entry of~~
11 ~~judgment against the same))~~) interested party, the court shall hear and
12 determine the matter in a summary manner(~~((,))~~) without other
13 pleadings(~~((,))~~) and shall pronounce judgment as the right of the case
14 may be(~~((; or))~~). The court may, in its discretion, continue (~~((such))~~)
15 individual cases(~~((, wherein))~~) in which defense is offered(~~((, to such~~
16 ~~time))~~) as may be necessary(~~((, in order))~~) to secure substantial justice
17 to the contestants (~~((therein; but))~~). In all other cases the court
18 shall proceed to determine the matter in a summary manner as (~~((above))~~)
19 specified in this subsection.

20 (2) In all judicial proceedings of any kind for the collection of
21 delinquent property taxes, (~~((and interest and costs thereon,))~~)
22 interest, penalties, and expenses, all amendments which by law can be
23 made in any personal action pending in (~~((such))~~) the court shall be
24 allowed(~~((, and))~~). No (~~((assessments of property or charge for any of~~
25 ~~the))~~) property taxes shall be considered illegal on account of any
26 irregularity in the tax (~~((list or assessment))~~) rolls or on account of
27 the (~~((assessment))~~) tax rolls (~~((or tax list))~~) not having been made,
28 completed, or returned within the time required by law(~~((,))~~) or on
29 account of the real property having been charged or listed in the
30 (~~((assessment or))~~) tax (~~((lists))~~) rolls without name(~~((,))~~) or in any other
31 name than that of the owner(~~((, and))~~). No error or informality in the
32 proceedings of any of the officers connected with (~~((the assessment,))~~)
33 assessing the real property or levying or (~~((collection of))~~) collecting
34 the taxes(~~((,))~~) shall vitiate or in any manner affect the tax (~~((or the~~
35 ~~assessment thereof, and))~~). Any irregularities or informality in the
36 (~~((assessment))~~) tax rolls (~~((or tax lists))~~) or in any of the proceedings
37 connected with (~~((the assessment or levy of such))~~) assessing the real
38 property or levying the taxes or any omission or defective act of any

1 officer or officers connected with ~~((the assessment))~~ assessing the
2 real property or levying ~~((of such))~~ the taxes~~((,))~~ may be, in the
3 discretion of the court, corrected, supplied, and made to conform to
4 the law by the court.

5 (3) The court shall give judgment for ~~((such))~~ the delinquent
6 taxes, interest, penalties, and ~~((costs as shall))~~ expenses that appear
7 to be due upon the ~~((several))~~ parcels, lots, or tracts of real
8 property described in the notice of application for judgment or
9 complaint~~((, and such))~~. The judgment shall be a several judgment
10 against each parcel, tract, or lot or part of a parcel, tract, or lot
11 for ~~((each kind of tax included therein))~~ all delinquent property
12 taxes, including ~~((all))~~ interest, penalties, and ~~((costs, and))~~
13 expenses. The court shall order ~~((and direct the clerk to make and~~
14 ~~enter an order for))~~ the sale of ~~((such))~~ the real property against
15 which judgment is made, ~~((or))~~ vacate and set aside the certificate of
16 delinquency, or make such other order or judgment as in the law or
17 equity may be just. The order shall be signed by the judge of the
18 superior court~~((, shall))~~ and be delivered to the county treasurer~~((,))~~
19 and shall be full and sufficient authority for him or her to proceed to
20 sell the real property for the sum ~~((as))~~ set forth in the order and to
21 take ~~((such))~~ further steps in the matter as ~~((are))~~ provided by law.

22 ~~((The county treasurer shall))~~ (4) Immediately after receiving the
23 order and judgment of the court, the county treasurer shall proceed to
24 sell the real property as provided in this chapter by auction to the
25 highest and best bidder ~~((for cash))~~ payable in United States currency,
26 other form approved by the county treasurer, or, in limited
27 circumstances, by credit card under RCW 84.56.023. The ~~((acceptable))~~
28 minimum acceptable bid shall be the total amount of delinquent taxes,
29 interest, penalties, and ~~((costs))~~ expenses. All sales shall be made
30 at a location in the county on a date and time ~~((+))~~, except Saturdays,
31 Sundays, or legal holidays~~((+))~~, as the county treasurer may
32 direct~~((,))~~ and shall continue from day to day ~~((+))~~, Saturdays,
33 Sundays, and legal holidays excepted~~((+))~~, during the same hours until
34 all parcels, lots, or tracts are sold~~((, after first giving notice of~~
35 ~~the))~~.

36 Notice of the sale shall be made to each interested party in the
37 same manner as the notice and summons of the lawsuit and shall also be
38 posted in at least one conspicuous place in the treasurer's office.
39 Notices shall indicate the date, time, and place where ~~((such))~~ the

1 sale is to take place ((for ten days successively by posting notice
2 thereof in three public places in the county, one of which shall be in
3 the office of the treasurer. The notice shall be substantially in the
4 following form:

5 TAX JUDGMENT SALE

6 Public notice is hereby given that pursuant to real property tax
7 judgment of the superior court of the county of in the
8 state of Washington, and an order of sale duly issued by the court,
9 entered the day of,, in proceedings for
10 foreclosure of tax liens upon real property, as per provisions of law,
11 I shall on the day of,, at o'clock
12 a.m., at in the city of, and county of
13, state of Washington, sell the real property to the highest
14 and best bidder for cash, to satisfy the full amount of taxes, interest
15 and costs adjudged to be due.

16 In witness whereof, I have hereunto affixed my hand and seal this
17 day of,

18 _____
19 Treasurer of _____
20 county.)), which must be at least ten

21 days before the date of sale, describe the real property, state the
22 minimum acceptable bid, and state that a purchase must be made in
23 United States currency, other form prescribed by the county treasurer,
24 or, in limited circumstances, by credit card as provided in RCW
25 84.56.023. Notices provided to interested parties shall indicate that
26 an interested party may redeem the real property at any time before the
27 close of regular business hours on the last business day before the
28 auction.

29 Notice of the sale that is provided to interested parties may be
30 combined in the notice and summons of the foreclosure proceeding that
31 is made to interested parties.

32 (5) No county officer or employee shall directly or indirectly be
33 a purchaser of ((such)) real property at ((such)) a sale under this
34 section. If the lien of another local government is being foreclosed,
35 no officer or employee of that local government shall directly or
36 indirectly be a purchaser of the real property at the sale.

1 If any buildings or improvements are upon an area encompassing more
2 than one parcel, tract, or lot, (~~the same~~) they must be advertised
3 and sold as a single unit.

4 If the highest amount bid for any such separate unit, parcel,
5 tract, or lot is in excess of the minimum acceptable bid (~~due upon the~~
6 ~~whole property included in the certificate of delinquency~~), the excess
7 shall be refunded (~~following payment of all water and sewer district~~
8 ~~liens~~), on application (~~therefor~~), to the record owner of the real
9 property after the record owner certifies that all liens on the real
10 property held by any local government for assessments, rates, and
11 charges have been paid. The record owner of the real property is the
12 person who held title on the date of issuance of the certificate of
13 delinquency. (~~In the event~~) If no claim for the excess is received
14 by the county treasurer within three years after the date of the sale
15 (~~he or she shall at expiration of the three year period~~), the
16 treasurer shall deposit (~~such~~) the excess in the current expense fund
17 of the county.

18 The county treasurer shall execute to the purchaser of any (~~piece~~
19 ~~or~~) parcel, lot, or tract of (~~land~~) real property a tax deed. The
20 deed (~~so~~) made by the county treasurer, under the official seal of
21 (~~his or her~~) the treasurer's office, shall be recorded in the same
22 manner as other conveyances of real property(~~o~~) and shall vest in the
23 grantee(~~o~~ ~~his or her~~) and the grantee's heirs and assigns the title
24 to the property (~~therein~~) described(~~o~~) in the tax deed without
25 further acknowledgment or evidence of (~~such~~) the conveyance(~~o~~ ~~and~~).
26 A tax deed shall be substantially in the following form:

27 "State of Washington

28 ss.

29 County of

30 This indenture, made this day of,,
31 between, as treasurer of county, state of
32 Washington, party of the first part, and, party of the
33 second part:

34 Witnesseth, that, whereas, at a public sale of real property held
35 on the day of,, pursuant to a real property
36 tax judgment entered in the superior court in the county of
37 on the day of,, in proceedings to foreclose
38 tax liens upon real property and an order of sale duly issued by the

1 court, duly purchased in compliance with the laws of the
2 state of Washington, the following described real property, to wit:
3 (Here place description of real property conveyed) and that the
4 has complied with the laws of the state of Washington
5 necessary to entitle (him, or her or them) to a deed for the real
6 property.

7 Now, therefore, know ye, that, I, county treasurer of
8 the county of, state of Washington, in consideration of the
9 premises and by virtue of the statutes of the state of Washington, in
10 such cases provided, do hereby grant and convey unto, his
11 or her heirs and assigns, forever, the real property hereinbefore
12 described.

13 Given under my hand and seal of office this day of
14, A.D.

15
16 County Treasurer."

17 NEW SECTION. **Sec. 8.** INCLUSION OF OTHER LIENS. The treasurer may
18 include, in a certificate of delinquency, any delinquent assessments,
19 rates, and charges imposed by a local government which are liens on
20 real property if the assessments, rates, or charges are the
21 responsibility of the treasurer to collect or if the treasurer has
22 agreed to include the delinquent assessments, rates, or charges in the
23 foreclosure action.

24 A certificate of delinquency that includes delinquent assessments,
25 rates, or charges and all related notices and other documents shall
26 clearly describe the additional liens that are being foreclosed, have
27 the effect of a lis pendens under chapter 4.28 RCW, and be prima facie
28 evidence that: (1) The real property described was subject to the
29 assessments, rates, or charges at the time the assessments, rates, or
30 charges were imposed; (2) the assessments, rates, or charges were
31 imposed as required by law; and (3) the assessments, rates, or charges
32 were not paid at any time before the issuance of the certificate of
33 delinquency.

34 Except as provided in this section, the procedural and notice
35 requirements to foreclose a lien on delinquent assessments, rates, or
36 charges, to sell the real property, and appeal of a judgment of the
37 superior court ordering the lien foreclosed and real property sold
38 shall be the same as for delinquent property taxes when delinquent

1 assessments, rates, or charges are foreclosed along with delinquent
2 property taxes. Where applicable, the presumptions provided under RCW
3 84.64.080(2) for delinquent property taxes shall apply to delinquent
4 assessments, rates, or charges.

5 For purposes of this chapter, "delinquent taxes, interest,
6 penalties, and expenses" shall include any delinquent assessments,
7 rates, or charges and the associated interest, penalties, and expenses
8 which are foreclosed with the delinquent property taxes. The
9 foreclosure proceedings shall be in the name of the county and every
10 other local government for which the delinquent assessments, rates, or
11 charges are foreclosed.

12 The county shall retain its additional expenses in foreclosing the
13 delinquent assessments, rates, or charges along with the delinquent
14 property taxes before distributing to other local governments any
15 moneys obtained from the sale of the real property.

16 **Sec. 9.** RCW 84.64.120 and 1991 c 245 s 28 are each amended to read
17 as follows:

18 Appellate review of the judgment of the superior court may be
19 sought as in other civil cases. However, review must be sought within
20 the thirty-day~~((s after the))~~ period immediately following entry of the
21 judgment and the party taking ~~((such))~~ the appeal shall deposit a sum
22 equal to all delinquent taxes, interest, penalties, and ~~((costs))~~
23 expenses with the clerk of the court, conditioned that the appellant
24 shall prosecute the appeal with effect, and will pay the amount of any
25 delinquent taxes, interest, penalties, and ~~((costs))~~ expenses which may
26 be finally adjudged against the real property involved in the appeal by
27 any court having jurisdiction of the cause.

28 No appeal ~~((shall be))~~ is allowed from any judgment for the sale of
29 ~~((land or lot))~~ real property for delinquent taxes unless the party
30 taking ~~((such))~~ the appeal shall before the time of giving notice of
31 ~~((such))~~ the appeal, and within thirty days ~~((herein))~~ allowed within
32 which to appeal, deposit with the clerk of the court of the county in
33 which the ~~((land or lots are))~~ real property is situated, an amount of
34 money equal to the amount of the judgment ~~((and costs))~~ rendered in
35 ~~((such))~~ the cause by the ~~((trial))~~ superior court. If, in case of an
36 appeal, the judgment of the lower court ~~((shall be))~~ is affirmed, in
37 whole or in part, the supreme court or the court of appeals shall enter
38 judgment for the amount of delinquent taxes, interest, penalties, and

1 ~~((costs))~~ expenses, with damages not to exceed twenty percent, and
2 shall order that the amount deposited with the clerk of the court, or
3 ~~((so))~~ as much ~~((thereof))~~ of it as ~~((may be))~~ necessary, be credited
4 upon the judgment so rendered, and execution shall issue for the
5 balance of the judgment~~((,))~~ and damages ~~((and costs))~~. The clerk of
6 the supreme court or the clerk of the division of the court of appeals
7 ~~((in which the appeal is pending))~~ shall transmit to the county
8 treasurer of the county in which the ~~((land or lots are))~~ real property
9 is situated a certified copy of the order of affirmance, and ~~((it shall~~
10 ~~be the duty of such county treasurer))~~ upon receiving the ~~((same to))~~
11 order of affirmance, the county treasurer shall apply ~~((so))~~ as much of
12 the amount deposited with the clerk of the court~~((,))~~ as ~~((shall be))~~
13 is necessary to satisfy the amount of the judgment of the supreme
14 court~~((,))~~ or court of appeals and ~~((to))~~ account for the ~~((same))~~
15 amount applied to the judgment as collected taxes.

16 If the judgment of the superior court ~~((shall be))~~ is reversed and
17 the cause remanded for a rehearing, and if, upon a rehearing, judgment
18 ~~((shall be))~~ is rendered for the sale of the ~~((land or lots))~~ real
19 property for delinquent taxes, or any part thereof, and ~~((such))~~ the
20 judgment ~~((be))~~ is not appealed ~~((from, as herein provided))~~, the clerk
21 of ~~((such))~~ the superior court shall certify to the county treasurer
22 the amount of ~~((such))~~ the judgment~~((, and thereupon it shall be the~~
23 ~~duty of))~~. The county treasurer ~~((to))~~ shall certify to the county
24 clerk the amount deposited with the clerk of the court, and the county
25 clerk shall credit ~~((such))~~ the judgment with the amount of ~~((such))~~
26 the deposit, or so much ~~((thereof))~~ of it as will satisfy the
27 judgment~~((, and))~~. The county treasurer ~~((shall be))~~ is chargeable and
28 accountable for the amount ~~((so))~~ credited as collected taxes.

29 Nothing ~~((herein))~~ in this section shall be construed as requiring
30 an additional deposit in case of more than one appeal being prosecuted
31 in ~~((the))~~ the proceeding. If, upon a final hearing, judgment
32 ~~((shall be))~~ is refused for the sale of the ~~((land or lots))~~ real
33 property for the delinquent taxes, penalties, interest, and ~~((costs))~~
34 expenses, or any part thereof, in the proceedings, the county treasurer
35 shall pay over to the party who ~~((shall have))~~ made ~~((such))~~ the
36 deposit, or his or her legally authorized agent or representative, the
37 amount of the deposit, or ~~((so much thereof as shall remain))~~ the
38 balance remaining after the satisfaction of the judgment against the

1 (~~land or lots in~~) real property with respect to which (~~such~~) the
2 deposit (~~shall have been~~) was made.

3 **Sec. 10.** RCW 84.64.180 and 1961 c 15 s 84.64.180 are each amended
4 to read as follows:

5 (1) Tax deeds executed by the county treasurer(~~, as aforesaid,~~
6 ~~shall be~~) are prima facie evidence of the following facts in all
7 controversies and suits in relation to the right of the purchaser(~~,~~
8 ~~his~~) and the purchaser's heirs and assigns(~~,~~) to the real property
9 (~~thereby~~) conveyed (~~of the following facts: First, that~~):

10 (a) The real property conveyed was subject to taxation at the time
11 (~~the same~~) it was assessed(~~,~~) and (~~had been~~) it was listed and
12 assessed in the time and manner required by law; (~~second, that~~)

13 (b) The taxes were not paid at any time before the issuance of
14 deed; (~~third, that~~)

15 (c) The real property conveyed had not been redeemed from the sale
16 at the date of the deed; (~~fourth, that~~)

17 (d) The real property was sold for delinquent taxes, interest,
18 penalties, and (~~costs~~) expenses, as stated in the deed; (~~fifth,~~
19 ~~that~~)

20 (e) The grantee in the deed was the purchaser(~~,~~) or assignee of
21 the purchaser; (~~sixth, that~~) and

22 (f) The sale was conducted in the manner required by law. (~~And~~
23 ~~any~~)

24 (2) A judgment for (~~the~~) a deed to real property sold for
25 delinquent taxes (~~rendered after January 9, 1926, except as otherwise~~
26 ~~provided in this section, shall~~) estops all parties from raising any
27 objections (~~thereto,~~) to it or to a tax title based (~~thereon,~~) on
28 it which existed at or before the rendition of (~~such~~) the
29 judgment(~~,~~) and could have been presented as a defense to the
30 application for (~~such~~) the judgment in the court (~~wherein the same~~
31 ~~was~~) which rendered(~~, and as to all such questions~~) the judgment.
32 The judgment itself shall be conclusive evidence of its regularity and
33 validity in all collateral proceedings, except in cases where the tax
34 has been paid(~~,~~) or the real property was not liable to the tax.

35 NEW SECTION. **Sec. 11.** BIDS. If no bid is received at the
36 scheduled foreclosure sale equal to at least the minimum acceptable
37 bid, the county shall be considered to have made the minimum acceptable

1 bid for the full area of each parcel, tract, or lot and shall acquire
2 title to the real property as absolutely as if purchased by an
3 individual under this chapter but shall not be required to pay for the
4 real property. The person submitting the highest bid that is equal to
5 at least the minimum acceptable bid shall pay the full bid amount to
6 the county in United States currency, other form prescribed by the
7 county treasurer, or, in limited circumstances, by credit card as
8 provided under RCW 84.56.023.

9 **Sec. 12.** RCW 84.64.360 and 1961 c 15 s 84.64.360 are each amended
10 to read as follows:

11 Any person, firm, or corporation who or which may have been
12 entitled to redeem the real property involved prior to the issuance of
13 the treasurer's deed to the county, and ~~((his or its))~~ a successor in
14 interest, ~~((shall have the right,))~~ may at any time after the
15 commencement of~~((,))~~ and ~~((prior to the))~~ before judgment in the action
16 authorized ~~((herein, to))~~ in this chapter redeem ~~((such))~~ the real
17 property by paying to the county treasurer: (1) The amount of the
18 delinquent taxes for which the real property was sold to the county~~((,)~~
19 ~~and));~~ (2) the amount of any other general taxes which may have accrued
20 ~~((prior to))~~ before the issuance of ~~((said))~~ the treasurer's deed~~((,~~
21 ~~together with));~~ (3) interest on ((all such)) taxes under subsections
22 (1) and (2) of this section from the date of delinquency ~~((thereof,~~
23 ~~respectively,))~~ at the rate of twelve percent per annum~~((,~~ ~~and by~~
24 ~~paying for the benefit of the assessment district concerned the amount~~
25 ~~of principal, penalty and interest of all special assessments, if any,~~
26 ~~which shall have been levied against such property and by paying such~~
27 ~~proportional part of the costs of the tax foreclosure proceedings and~~
28 ~~of the action herein authorized as the county treasurer shall~~
29 ~~determine))~~ computed monthly; (4) penalties as provided in RCW
30 84.56.020; (5) expenses; and (6) if applicable, special assessments
31 that have been imposed on the property.

32 Upon redemption of any real property before judgment as ~~((herein))~~
33 provided in this chapter, the county treasurer shall issue to the
34 redemptioner a certificate specifying the amount of the delinquent
35 taxes, special assessments, ~~((penalty,))~~ interest, penalties, and
36 ~~((costs))~~ expenses charged describing the ~~((land))~~ real property and
37 stating that the delinquent taxes, special assessments, ~~((penalty,))~~
38 interest, penalties, and ~~((costs))~~ expenses specified have been fully

1 paid(~~(7)~~) and the lien (~~((thereof))~~) discharged. (~~((Such))~~) The
2 certificate shall clear the (~~((land))~~) real property described
3 (~~((therein))~~) from any claim of the county based on the treasurer's deed
4 previously issued in the tax foreclosure proceedings.

5 **Sec. 13.** RCW 84.64.380 and 1961 c 15 s 84.64.380 are each amended
6 to read as follows:

7 The right of action of the county, its successors or assigns, under
8 RCW 84.64.330 through 84.64.440 (~~((shall))~~) rests on the validity of the
9 taxes involved(~~((, and))~~). The plaintiff (~~((shall be))~~) is required to
10 prove only the amount of the former judgment foreclosing the lien
11 (~~((thereof))~~), together with the (~~((costs))~~) interest, penalties, and
12 expenses of the foreclosure and sale of each parcel, lot, or tract of
13 (~~((land))~~) real property for (~~((said))~~) the delinquent taxes(~~((, and))~~). All
14 the presumptions in favor of the tax foreclosure sale and issuance of
15 treasurer's deed existing by law (~~((shall))~~) obtain in (~~((said))~~) the
16 action.

17 **Sec. 14.** RCW 84.64.390 and 1961 c 15 s 84.64.390 are each amended
18 to read as follows:

19 (~~((Any))~~) A person filing a statement in (~~((such))~~) an action under RCW
20 84.64.330 through 84.64.440 shall pay the clerk of the court an
21 appearance fee in the amount required by the county for appearances in
22 civil actions(~~((7))~~) and (~~((shall be))~~) is required to tender the amount of
23 all delinquent property taxes, interest, penalties, and (~~((costs))~~)
24 expenses charged against the real property to which he or she lays
25 claim(~~((, and))~~). No further costs in (~~((such))~~) the action (~~((shall be))~~)
26 are required or recovered.

27 **Sec. 15.** RCW 84.64.420 and 1961 c 15 s 84.64.420 are each amended
28 to read as follows:

29 Nothing in RCW 84.64.330 through 84.64.440 (~~((contained shall be~~
30 ~~construed to))~~) deprives any city (~~((or))~~), town, or other local
31 government or a local improvement district or other special assessment
32 district created by a local government of its right to reimbursement
33 for special assessments out of any surplus over and above the
34 delinquent property taxes, interest, penalties, and (~~((costs))~~) expenses
35 involved.

1 The assessment lien (~~(shall be)~~) is paramount and superior to any
2 other prior or later lien or encumbrance (~~(theretofore or thereafter~~
3 ~~created)~~) except a lien for general taxes and a lien for prior
4 assessments.

5 **Sec. 18.** RCW 35.50.030 and 1983 c 303 s 18 are each amended to
6 read as follows:

7 If on the first day of January in any year, two installments of any
8 local improvement assessment are delinquent, or if the final
9 installment (~~(thereof)~~) has been delinquent for more than one year, the
10 city or town shall proceed with the foreclosure of the delinquent
11 assessment or delinquent installments (~~(thereof)~~) by proceedings
12 brought in its own name in the superior court of the county in which
13 the (~~(city or town)~~) property is (~~(situate)~~) situated.

14 The proceedings shall be commenced on or before March 1st of that
15 year or on or before (~~(such other)~~) another date in (~~(such)~~) the year
16 as may be fixed by general ordinance(~~(, but not before the city or town~~
17 ~~treasurer has notified by certified mail the persons whose names appear~~
18 ~~on the assessment roll as owners of the property charged with the~~
19 ~~assessments or installments which are delinquent, at the address last~~
20 ~~known to the treasurer, a notice thirty days before the commencement of~~
21 ~~the proceedings. If the person whose name appears on the tax rolls of~~
22 ~~the county assessor as owner of the property, or the address shown for~~
23 ~~the owner, differs from that appearing on the city or town assessment~~
24 ~~roll, then the treasurer shall also mail a copy of the notice to that~~
25 ~~person or that address.~~

26 The notice shall state the amount due upon each separate lot,
27 tract, or parcel of land and the date after which the proceedings will
28 be commenced. The city or town treasurer shall file with the clerk of
29 the superior court at the time of commencement of the foreclosure
30 proceeding the affidavit of the person who mailed the notices)).

31 This affidavit shall be conclusive proof of compliance with the
32 requirements of this section.

33 Except as provided in this chapter and RCW 35.49.030, the lien
34 shall be foreclosed and the property sold by the city or town in the
35 name of the city or town with the assistance of an attorney
36 representing the city or town using the same procedure as for the
37 foreclosure of liens on real property for delinquent property taxes and
38 sale of the real property. If an assessment lien is foreclosed and

1 property sold using this procedure, the city or town shall execute a
2 warranty deed.

3 As an alternative, an assessment lien may be foreclosed by the
4 county treasurer under an agreement provided in section 8 of this act.

5 **Sec. 19.** RCW 35.50.220 and 1982 c 91 s 2 are each amended to read
6 as follows:

7 ~~((In foreclosing local improvement assessment liens, a city or town~~
8 ~~shall proceed by filing a complaint in the superior court of the county~~
9 ~~in which the city or town is located.))~~ It ~~((shall be))~~ is sufficient
10 to allege in the complaint (1) the passage of the ordinance authorizing
11 the improvement, (2) the making of the improvement, (3) the levying of
12 the assessment, (4) the confirmation ~~((thereof))~~ of the assessment, (5)
13 the date of delinquency of the installment or installments of the
14 assessment for the enforcement of which the action is brought, and (6)
15 that ~~((they))~~ the installment or installments have not been paid
16 ~~((prior to))~~ before delinquency or at all.

17 **Sec. 20.** RCW 35.50.230 and 1983 c 303 s 19 are each amended to
18 read as follows:

19 In foreclosing local improvement assessment liens, it is not
20 necessary to bring a separate suit for each of the lots, tracts, or
21 parcels of land or other property or for each separate local
22 improvement district ~~((or utility local improvement district))~~. All or
23 any of the lots, tracts, or parcels of land or other property upon
24 which local improvement assessments are delinquent under any and all
25 local improvement assessment rolls in the city or town may be proceeded
26 against in the same action. ~~((For all lots, tracts, or parcels which~~
27 ~~contain a residential structure with an assessed value of at least two~~
28 ~~thousand dollars, all persons owning or claiming to own the property~~
29 ~~shall be made defendants thereto. For all other lots, tracts, or~~
30 ~~parcels, the persons whose names appear on the assessment roll and~~
31 ~~property tax rolls as owners of the property charged with the~~
32 ~~assessments or taxes shall be made defendants thereto.))~~

33

PART III

34

IRRIGATION DISTRICTS

1 **Sec. 21.** RCW 87.03.265 and 1939 c 171 s 2 are each amended to read
2 as follows:

3 The assessment upon real property (~~(shall be)~~) is a lien against
4 the real property assessed(~~()~~) from and after the first day of January
5 in the year in which it is levied(~~(, but as)~~). Between grantor and
6 grantee (~~(such)~~) the lien (~~(shall)~~) does not attach until the fifteenth
7 day of February of the year in which the assessment is payable, which
8 lien (~~(shall be)~~) is paramount and superior to any other prior or later
9 lien (~~(theretofore or thereafter created)~~), whether by mortgage or
10 otherwise, except for a lien for general taxes and prior assessments,
11 and (~~(such)~~) the lien shall not be removed until the assessments are
12 paid or the property sold for the payment (~~(thereof)~~) of the
13 assessments as provided by law. (~~(And)~~) The lien for the bonds of any
14 issue (~~(shall be)~~) are a preferred lien to that of any subsequent
15 issue. (~~(Also)~~) The lien for all payments due or to become due under
16 any contract with the United States(~~()~~) or the state of Washington,
17 accompanying which bonds of the district have not been deposited with
18 the United States or the state of Washington(~~()~~) as provided in RCW
19 87.03.140 (~~(provided)~~), (~~(shall be)~~) are a preferred lien to any issue
20 of bonds subsequent to the date of (~~(such)~~) the contract.

21 **Sec. 22.** RCW 87.03.270 and 1988 c 134 s 13 are each amended to
22 read as follows:

23 The assessment roll, before its equalization and adoption, shall be
24 checked and compared as to descriptions and ownerships(~~()~~) with the
25 county treasurer's (~~(land)~~) tax rolls. On or before the fifteenth day
26 of January in each year, the secretary must deliver the assessment roll
27 or the respective segregation (~~(thereof)~~) of it to the county treasurer
28 of each respective county in which the lands (~~(therein)~~) described are
29 located, and (~~(said)~~) the assessments (~~(shall become)~~) are due and
30 payable on the fifteenth day of February following.

31 All assessments on (~~(said)~~) the assessment roll (~~(shall become)~~)
32 are delinquent on the first day of May following the filing of the roll
33 unless the assessments are paid on or before the thirtieth day of April
34 of (~~(said)~~) that year(~~(—PROVIDED, That)~~). If an assessment is ten
35 dollars or more for (~~(said)~~) the year and (~~(if)~~) one-half of the
36 assessment is paid on or before the thirtieth day of April, the
37 remainder (~~(shall be)~~) is due and payable on or before the thirty-first
38 day of October following and (~~(shall be)~~) is delinquent after that

1 date. All delinquent assessments (~~shall~~) bear interest at the rate
2 of twelve percent per annum, computed on a monthly basis and without
3 compounding, from the date of delinquency until paid.

4 Upon receiving the assessment roll, the county treasurer shall
5 prepare (~~therefrom~~) an assessment book in which (~~shall be~~) is
6 written the description of the land as it appears in the assessment
7 roll, the name of the owner or owners where known, and, if assessed to
8 (~~the~~) unknown owners, (~~then~~) the word "unknown", and the total
9 assessment levied against each tract of land. Proper space shall be
10 left in (~~said~~) the book for the entry (~~therein~~) of all subsequent
11 proceedings relating to the payment and collection of (~~said~~) the
12 assessments.

13 On or before April 1st of each year, the treasurer of the district
14 shall send a statement of assessments due. County treasurers who
15 collect irrigation district assessments may send the statement of
16 irrigation district assessments together with the statement of general
17 taxes.

18 Upon payment of any assessment the county treasurer must enter the
19 date of (~~said~~) the payment in (~~said~~) the assessment book opposite
20 the description of the land and the name of the person paying and give
21 a receipt to (~~such~~) the person specifying the amount of the
22 assessment and the amount paid with the description of the property
23 assessed.

24 (~~It shall be the duty of~~) The treasurer of the district (~~to~~)
25 shall furnish upon request of the owner, or any person interested, a
26 statement showing any and all assessments levied as shown by the
27 assessment roll (~~in his office~~) upon land described in (~~such~~) the
28 request. All statements of irrigation district assessments covering
29 any land in the district shall show the amount of the irrigation
30 district assessment, the dates on which the assessment is due, the
31 place of payment, and, if the property was sold for delinquent
32 assessments in a prior year, the amount of the delinquent assessment
33 and the notation "certificate issued(~~": PROVIDED, That~~)". The
34 failure of the treasurer to render any statement (~~herein~~) required
35 (~~of him shall~~) does not render invalid any assessments made by any
36 irrigation district.

37 (~~It shall be the duty of~~) The county treasurer of any county,
38 other than the county in which the office of the board of directors is
39 located, (~~to~~) shall make monthly remittances to the county treasurer

1 of the county in which the office of the board of directors is located
2 covering all amounts collected (~~by him~~) for the irrigation district
3 during the preceding month.

4 (~~When~~) Except as provided in this chapter, a lien on delinquent
5 assessments shall be foreclosed and the property sold as provided in
6 chapter 87.06 RCW. If the treasurer collects a delinquent assessment,
7 the treasurer shall collect any other amounts due by reason of the
8 delinquency, including accrued costs, which shall be deposited to the
9 treasurer's operation and maintenance fund.

10 **Sec. 23.** RCW 87.03.271 and 1988 c 134 s 14 are each amended to
11 read as follows:

12 The lien for delinquent assessments shall include (~~the district's~~
13 ~~and treasurer's costs~~) expenses that are attributable to the
14 delinquency and interest at the rate of twelve percent (~~per~~) a year,
15 computed monthly and without compounding, on the assessments and
16 (~~costs~~) expenses. (~~The word "costs"~~) "Expenses," as used in this
17 section, includes all (~~costs of collection, including but not limited~~
18 ~~to reasonable attorneys' fees, publication costs, costs of preparing~~
19 ~~certificates of delinquency, title searches, and the costs of~~
20 ~~foreclosure proceedings~~) expenses as defined in section 2 of this act.

21 **Sec. 24.** RCW 87.03.272 and 1982 c 102 s 2 are each amended to read
22 as follows:

23 Notwithstanding the provisions of RCW 87.03.260, 87.03.270,
24 87.03.440, and 87.03.445, the board of directors of any district acting
25 as fiscal agent for the United States or the state of Washington for
26 the collection of any irrigation charges may authorize the secretary of
27 the district to act as the exclusive collection agent for the
28 collection of all nondelinquent irrigation assessments of the district
29 (~~pursuant to such~~) under rules (~~and regulations as~~) the board of
30 directors may adopt.

31 When the secretary acts as collection agent, his or her official
32 bond shall be of a sufficient amount as determined by the board of
33 directors of the district to cover any amounts he or she may be
34 handling while acting as collection agent, in addition to any other
35 amount required by reason of (~~his~~) other duties.

36 The assessment roll of (~~such~~) the district shall be delivered to
37 the county treasurer in accordance with (~~the provisions of~~) RCW

1 87.03.260 and 87.03.270 and the assessment roll shall be checked and
2 verified by the county treasurer as provided in RCW 87.03.270.

3 After the assessment roll has been checked and verified by the
4 county treasurer, the secretary of the district shall proceed to
5 publish the notice as required under RCW 87.03.270(~~(/except that)~~).
6 The notice shall provide that until the assessments and tolls become
7 delinquent on November 1st they shall be due and payable in the office
8 of the secretary of the district.

9 When the secretary of (~~(such)~~) the district receives payments, he
10 or she shall issue a receipt for (~~(such)~~) the payments and (~~(shall)~~) be
11 accountable on (~~(his)~~) the official bond for the safekeeping of
12 (~~(such)~~) the funds (~~(and)~~). The secretary shall remit the (~~(same)~~)
13 payments, along with an itemized statement of receipts, at least once
14 each month to the county treasurer (~~(wherein)~~) of the county in which
15 the (~~(land)~~) real property is located on which the payment was made.

16 When the county treasurer receives the monthly statement of
17 receipts from the secretary, he or she shall enter the payments shown
18 (~~(thereon)~~) on the assessment roll maintained in his or her office.

19 On the fifteenth day of November of each year (~~(it shall be the~~
20 ~~duty of)~~), the secretary (~~(to)~~) shall transmit to the county treasurer
21 the delinquency list which shall include the names, amounts, and such
22 other information as the county treasurer (~~(shall)~~) requires, and
23 (~~(thereafter)~~) afterward the secretary shall not accept any payment on
24 the delinquent portion of any account. Upon receipt of the list of
25 delinquencies, the county treasurer shall proceed under (~~(the~~
26 ~~provisions of)~~) this chapter and chapter 87.06 RCW as though he or she
27 were the collection agent for (~~(such)~~) the district to the extent of
28 (~~(such)~~) the delinquent accounts.

29 **Sec. 25.** RCW 87.03.445 and 1979 ex.s. c 185 s 5 are each amended
30 to read as follows:

31 (1) The cost and expense of purchasing and acquiring property,
32 (~~(and)~~) construction, reconstruction, extension, and betterment of the
33 works and improvements (~~(herein)~~) provided for in this chapter, (~~(and~~
34 ~~the)~~) incidental expenses (~~(incidental thereto, and)~~), indebtedness to
35 the United States for district lands assumed by the district, and for
36 (~~(the)~~) carrying out (~~(of)~~) the purposes of this chapter(~~(7)~~) may be
37 paid for by the board of directors out of the funds received from bond
38 sales as well as other district funds.

1 (2) For the purpose of defraying the costs and expenses of the
2 organization of the district, (~~and of~~) the care, operation,
3 management, maintenance, repair, and improvement of the district and
4 its irrigation water, domestic water, electric power, drainage, or
5 sewer facilities or (~~of~~) any portion (~~thereof, or for~~) of them, the
6 payment of any indebtedness due the United States or the state of
7 Washington, or for the payment of district bonds, the board may either
8 fix rates or tolls and charges(~~()~~) and collect the same from all
9 persons for whom district service is made available for irrigation
10 water, domestic water, electric power, drainage or sewerage, and other
11 purposes, or it may provide for the payment of (~~said~~) the costs and
12 expenses by a levy of assessment (~~therefor~~) or by both (~~said~~)
13 rates or tolls and charges and assessment.

14 (3) If the assessment method is utilized, the levy of assessments
15 shall be made on the completion and equalization of the assessment roll
16 each year, and the board (~~shall have~~) has the same powers and
17 functions for the purpose of (~~said~~) the levy as possessed by it in
18 case of levy to pay bonds of the district. The procedure for the
19 collection of assessments by (~~such~~) the levy shall in all respects
20 conform with (~~the provisions of~~) this chapter(~~()~~) relating to the
21 collection of assessments for the payment of principal and interest of
22 bonds (~~herein provided for~~) and shall be made at the same time.

23 (4) If the rates or tolls and charges method is adopted in whole or
24 in part, the secretary shall deliver to the board of directors, within
25 the time for filing the assessment roll, a schedule containing the
26 names of the owners or reputed owners, as shown on the rolls of the
27 county treasurer as of the first Tuesday in November of each year
28 (~~such a~~) the schedule is filed, of the various parcels of land
29 against which rates or tolls and charges are to be levied, the
30 description of each (~~such~~) parcel of land and the amount to be
31 charged against each parcel for irrigation water, domestic water,
32 electric power, drainage, sewerage, and other district costs and
33 expenses. (~~Said~~) The schedule of rates or tolls and charges shall be
34 equalized (~~pursuant to~~) under the same notice, in the same manner, at
35 the same time, and with the same legal effect as in the case of
36 assessments. (~~Such~~) The schedule of rates or tolls and charges for
37 a given year shall be filed with the proper county treasurer within the
38 same time as that provided by law for the filing of the annual
39 assessment roll, and the county treasurer shall collect and receipt for

1 the payment of (~~said~~) the rates or tolls and charges and credit them
2 to the proper funds of the district. The board may designate the time
3 and manner of making (~~such~~) collections and shall require (~~the~~
4 ~~same~~) them to be paid in advance of delivery of water and other
5 service. All tolls and charges levied (~~shall also~~) are at once
6 (~~become and constitute~~) an assessment upon and against the lands for
7 which they are levied, with the same force and effect, (~~and~~) the same
8 manner of enforcement, and (~~with~~) the same rate of interest from date
9 of delinquency, in case of nonpayment, as other district assessments.

10 (5) As an alternative method of imposing, collecting, and enforcing
11 (~~such~~) rates or tolls and charges, the board may also base (~~such~~)
12 the rates or tolls and charges upon the quantity of irrigation water,
13 domestic water, or electric power delivered(~~or~~) or drainage or sewage
14 disposed of(~~or~~) and may fix a minimum rate or toll and charge to be
15 paid by each parcel of land or use within the district for the delivery
16 or disposal of a stated quantity of each (~~such~~) service with a
17 graduated charge for additional quantities of (~~such~~) services
18 delivered or disposed of. If the board elects to utilize this
19 alternative method of imposing, collecting, and enforcing such rates or
20 tolls and charges, there (~~shall be~~) is no requirement that the
21 schedule referred to in (~~the preceding paragraph~~) subsection (4) of
22 this section be prepared, (~~be~~) filed with the board of directors by
23 the secretary, be equalized, or (~~be~~) filed with a county treasurer.
24 The board shall enforce collection of (~~such~~) the rates or tolls and
25 charges against property to which (~~and its owners to whom~~) the
26 service is available(~~or such~~) and its owners. The rates or tolls and
27 charges (~~being deemed~~) are charges against the property to which the
28 service is available. The board may provide by resolution that where
29 (~~such~~) the rates or tolls and charges are delinquent for any
30 specified period of time, the district shall certify the delinquencies
31 to the treasurer of the county in which the real property is located,
32 and the charges and any added penalties (~~added thereto~~) and interest
33 (~~thereon~~) at (~~the~~) a rate not to exceed twelve percent (~~per~~
34 ~~annum~~) a year fixed by resolution (~~shall be~~) is a lien against the
35 property to which the service was available, subject only to the lien
36 for general taxes and the lien for prior assessments. The district
37 may, at any time after (~~such~~) the rates or tolls and charges and
38 penalties provided for (~~herein~~) in this subsection are delinquent for
39 a period of one year, bring suit in foreclosure by civil action in the

1 superior court of the county in which the real property is situated.
2 (~~The court may allow, in addition to the costs and disbursements~~
3 ~~provided by statute, such attorney's fees as it may adjudge~~
4 ~~reasonable.~~) The action shall be in rem against the property((~~7~~)) and
5 in addition may be brought in the name of the district against an
6 individual((~~7~~)) or against all of those who are delinquent((~~7~~)) in one
7 action, and (~~the rules of the court shall control as in other civil~~
8 ~~actions~~) shall conform with the process by which irrigation district
9 assessments are foreclosed and property is sold. The board may in the
10 same year use the assessment method for part of the lands in the
11 district and the rates or tolls and charges method for the remaining
12 lands in the district in ((~~such~~)) a proportion ((~~as~~)) it ((~~may~~)) deems
13 advisable for the best interest of the district.

14 (6) The procedures ((~~herein~~)) provided in this section for the
15 collection and enforcement of rates((~~7~~)) or tolls and charges also
16 shall be applicable and available to ((~~the districts~~)) a district's
17 board of directors for the collection and enforcement of charges for
18 water imposed by contract entered into or administered by the
19 district's board of directors.

20 **Sec. 26.** RCW 87.06.020 and 1988 c 134 s 2 are each amended to read
21 as follows:

22 ((~~1~~)) After thirty-six calendar months from the month of the date
23 of delinquency, the treasurer shall prepare certificates of delinquency
24 on ((~~the property~~)) properties for the unpaid irrigation district
25 assessments(~~, and for costs and interest.~~ ~~An individual certificate~~
26 ~~of delinquency may be prepared for each property or the individual~~
27 ~~certificates may be compiled and issued in one general certificate~~
28 ~~including all delinquent properties.~~ ~~Each certificate shall contain~~
29 ~~the following information:~~

- 30 (a) ~~Description of the property assessed;~~
31 (b) ~~Street address of property, if available;~~
32 (c) ~~Years for which assessed;~~
33 (d) ~~Amount of delinquent assessments, costs, and interest;~~
34 (e) ~~Name appearing on the treasurer's most current assessment roll~~
35 ~~for the property;~~ and
36 (f) ~~A statement that interest will be charged on the amount listed~~
37 ~~in (d) of this subsection at a rate of twelve percent per year,~~
38 ~~computed monthly and without compounding, from the date of the issuance~~

1 of the certificate and that additional costs, incurred as a result of
2 the delinquency, will be imposed, including the costs of a title
3 search;

4 ~~(2))~~). Except as provided in this chapter and RCW 87.03.265,
5 87.03.270, 87.03.271, and 87.03.272, an assessment lien shall be
6 foreclosed and the property sold by the irrigation district in the name
7 of the irrigation district with the assistance of an attorney
8 representing the irrigation district using the same procedure as for
9 the foreclosure of liens on real property for delinquent property taxes
10 and sale of the property. If an assessment lien is foreclosed and
11 property sold using this procedure, the irrigation district shall
12 execute a warranty deed to the purchaser.

13 As an alternative, an assessment lien may be foreclosed by the
14 county treasurer under an agreement provided in section 8 of this act.
15 The treasurer may provide for the posting of the certificates or other
16 measures designed to advertise the certificates and encourage the
17 payment of the amounts due.

18 **Sec. 27.** RCW 87.06.080 and 1988 c 134 s 8 are each amended to read
19 as follows:

20 ~~((1) The treasurer shall post notice of the foreclosure sale, at~~
21 ~~least ten days before the sale, at the following locations: At the~~
22 ~~courthouse of the county in which the property is located, at the~~
23 ~~district office, and at a public place in the district. The treasurer~~
24 ~~shall also publish, at least once and not fewer than ten days before~~
25 ~~the sale, the notice in any daily or weekly legal newspaper of general~~
26 ~~circulation in the district.~~

27 ~~(2) The notice shall be in substantially the following form:~~

28 ~~IRRIGATION ASSESSMENT JUDGMENT SALE~~

29 Public notice is hereby given that pursuant to judgment, rendered
30 on, of the superior court of the county of in
31 the state of Washington, that I shall sell the property described
32 below, at a foreclosure sale beginning at (time), on
33 (date), at (location), in the city of
34, and county of, state of
35 Washington. This sale is made in order to pay for delinquent
36 assessments, costs, and interest owed to The
37 property will be sold to the highest and best bidder but bids will not

1 be accepted for less than the minimum sale price set by the superior
2 court. The minimum sale price is listed on the bid sheet, a copy of
3 which is provided at the treasurer's office. Payment must be made at
4 time of sale and must be by cash, bank cashier's check, or a negotiable
5 instrument of equivalent security.

6 Description of property:

7 Interested parties and members of the public are invited to
8 participate in this sale. This sale will not take place if by
9 (time), on (date), the amount due, is
10 paid in the manner specified by law.

11

12 ~~Treasurer for~~

13 ~~Irrigation District~~

14 ~~Date signed:~~

15 (3) The treasurer shall conduct the sale in conformance with the
16 notice and this chapter. If the sale is conducted by the county
17 treasurer, no county or district officer or employee may directly or
18 indirectly be a purchaser. If the irrigation district treasurer
19 conducts the sale, no officer or employee of the district may directly
20 or indirectly be a purchaser.

21 (4)) If the bid amount paid for the property ((is in excess of))
22 exceeds the lien amount for which the judgment has been rendered((7))
23 plus any additional assessments, costs, and interest which have become
24 due after the date of preparation of the certificate of delinquency and
25 before the date of sale, then the excess shall be remitted, on
26 application ((therefor)), to the owner of the property. If no claim
27 for the excess is received by the treasurer within three years after
28 the date of the sale, the treasurer, at expiration of the three-year
29 period, shall deposit the excess in the current expense fund of the
30 district.

31 **Sec. 28.** RCW 87.06.090 and 1988 c 134 s 9 are each amended to read
32 as follows:

33 ((1) The treasurer shall execute a treasurer's deed to any person
34 who purchases property at the foreclosure sale. The deed shall vest
35 title to the property therein described, without further acknowledgment
36 or evidence of such conveyance, in the grantee or his or her heirs and

1 assigns. The treasurer's deed shall be substantially in the following
2 form:

3 TREASURER'S DEED

4 State of Washington

5 County of

6 This indenture, made this day of ,
7 , between , as treasurer of
8 irrigation district, state of Washington, party
9 of the first part, and , party of the second part:

10 Witnesseth, that whereas, at the public sale of real property held
11 on the day of , ,
12 pursuant to an irrigation assessment judgment entered in the superior
13 court in the county of on the
14 day of , , in
15 proceedings to foreclose assessment liens upon real property and an
16 order of sale duly issued by the court, duly
17 purchased in compliance with the laws of the state of Washington, for
18 and in consideration of the sum of dollars the
19 following described real property, to wit: (Here place description of
20 real property conveyed) and that has complied
21 with the laws of the state of Washington necessary to entitle (him,
22 her, or them) to a deed for the real property.

23 Now, therefore know ye, that, I , treasurer of
24 said irrigation district of , state of Washington,
25 in consideration of the premises and by virtue of the statutes of the
26 state of Washington, in such cases provided, do hereby grant and convey
27 unto , his or her heirs and assigns, forever, the
28 real property hereinbefore described, as fully and completely as said
29 party of the first part can by virtue of the premises convey the same.

30 Given under my hand and seal of office this day of
31 , A.D.

32 _____
33 ~~Treasurer for~~
34 ~~Irrigation District~~

35 (2)) The title ((shall be)) on property sold by an irrigation
36 district as the result of foreclosing on delinquent assessments is free
37 from all encumbrances except for the following taxes and assessments if

1 they are not due at the time of the foreclosure sale: Property taxes,
2 drainage or diking district assessments, drainage or diking improvement
3 district assessments, ~~((and))~~ irrigation district assessments, and
4 assessments imposed in a local improvement district by a local
5 government.

6 **Sec. 29.** RCW 87.06.100 and 1988 c 134 s 10 are each amended to
7 read as follows:

8 ~~((1)) Prior to the treasurer executing and conveying the deed, all~~
9 ~~persons or entities acquiring property at the foreclosure sale shall be~~
10 ~~required to pay the full amount of all assessments, costs, and interest~~
11 ~~for which judgment is rendered; and the full amount of the following if~~
12 ~~due at the time of the foreclosure sale: Property taxes, drainage or~~
13 ~~diking district assessments, drainage or diking district improvement~~
14 ~~assessments, irrigation district assessments, and costs and interests~~
15 ~~relating to such taxes or assessments. This subsection does not apply~~
16 ~~to the irrigation district's acquisition of property.~~

17 ~~(2))~~ At all sales of property, if no other bids are received,
18 title to the property ~~((shall))~~ vests in the irrigation district and
19 the district shall pay to the county any costs that may have been
20 incurred by the county under this chapter for the foreclosure action.
21 The district's acquisition of the title shall be as absolute as if the
22 property had been purchased by an individual under the provisions of
23 this chapter~~((.~~ ~~The deed provided for in RCW 87.06.090 shall be~~
24 ~~conveyed))~~ and a warranty deed shall be executed to the irrigation
25 district for the property.

26 ~~((3))~~ All property deeded to the district under the provisions of
27 this chapter shall be stricken from the tax rolls as district property
28 and exempt from taxation and shall not be taxed while property of the
29 district.

30 ~~((4))~~ If the irrigation district sells any property it has
31 acquired under this chapter, then it shall not provide a deed to the
32 purchaser until the purchaser pays all drainage or diking district
33 assessments, drainage or diking improvement district assessments,
34 irrigation district assessments, property taxes, costs, and interest
35 that were due at the time the irrigation district acquired title to the
36 property.

1 **Sec. 30.** RCW 87.80.180 and 1949 c 56 s 17 are each amended to read
2 as follows:

3 When (~~said~~) a budget has been finally adopted, the secretary of
4 the board shall forthwith mail or deliver a copy of the budget showing
5 the apportionment and charge to the representative on the board of
6 joint control of each tract of land under the jurisdiction of the
7 board(~~(-)~~) but not in an irrigation district(~~(-, and such)~~). The charge
8 shall be in the nature of a special assessment against (~~said~~) the
9 land and a lien against (~~the same,~~) it from and after January first
10 following, superior to any other lien except that for general taxes(~~(-~~
11 ~~and said)~~) and prior assessments. The special assessment (~~shall be~~)
12 is payable to the county treasurer at the same time and shall be
13 collected and enforced by the county treasurer in the same manner as
14 general taxes. Collections of (~~said~~) special assessments shall be
15 placed by the county treasurer in the control fund of the board of
16 joint control (~~hereinafter~~) provided for in RCW 87.80.200.

17 **Sec. 31.** RCW 56.20.120 and 1987 c 449 s 7 are each amended to read
18 as follows:

19 Judgments foreclosing special assessments (~~pursuant to RCW~~
20 ~~35.50.260~~) under section 4 of this act may also allow to sewer
21 districts, in addition to delinquent installments, interest, penalties,
22 and costs, such attorneys' fees as the court may find reasonable.

23 **Sec. 32.** RCW 57.16.150 and 1987 c 449 s 16 are each amended to
24 read as follows:

25 Judgments foreclosing local improvement assessments (~~pursuant to~~
26 ~~RCW 35.50.260~~) under section 4 of this act may also allow to water
27 districts, in addition to delinquent installments, interest, penalties,
28 and costs, such attorneys' fees as the court may adjudge reasonable.

29 NEW SECTION. **Sec. 33.** The following acts or parts of acts are
30 each repealed:

- 31 (1) RCW 84.64.040 and 1961 c 15 s 84.64.040;
- 32 (2) RCW 84.64.060 and 1963 c 88 s 1 & 1961 c 15 s 84.64.060;
- 33 (3) RCW 84.64.200 and 1981 c 322 s 6 & 1961 c 15 s 84.64.200;
- 34 (4) RCW 35.50.225 and 1982 c 91 s 6;
- 35 (5) RCW 35.50.240 and 1982 c 91 s 4 & 1965 c 7 s 35.50.240;

1 (6) RCW 35.50.250 and 1983 c 303 s 20, 1982 c 91 s 5, & 1965 c 7 s
2 35.50.250;

3 (7) RCW 35.50.260 and 1983 c 303 s 21, 1982 c 91 s 7, 1971 c 81 s
4 93, & 1965 c 7 s 35.50.260;

5 (8) RCW 87.06.010 and 1988 c 134 s 1;

6 (9) RCW 87.06.030 and 1988 c 134 s 3;

7 (10) RCW 87.06.040 and 1988 c 134 s 4;

8 (11) RCW 87.06.050 and 1988 c 134 s 5;

9 (12) RCW 87.06.060 and 1988 c 134 s 6;

10 (13) RCW 87.06.070 and 1988 c 134 s 7;

11 (14) RCW 87.06.110 and 1988 c 134 s 11; and

12 (15) RCW 87.06.120 and 1988 c 134 s 12.

13 NEW SECTION. **Sec. 34.** Sections 2, 4, 5, 8, and 11 of this act are
14 each added to chapter 84.64 RCW.

15 NEW SECTION. **Sec. 35.** Part and section headings used in this act
16 do not constitute any part of the law.

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