
SENATE BILL 6419

State of Washington

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1994 Regular Session

By Senators Bluechel, Snyder, Sellar, Wojahn, Hochstatter, Williams, Cantu, Hargrove, McDonald, Owen, Roach, Ludwig, L. Smith, McAuliffe, Oke, Bauer, Deccio, Winsley, Prince, Moyer and McCaslin

Read first time 01/21/94. Referred to Committee on Ways & Means.

1 AN ACT Relating to delinquent taxes; amending RCW 84.64.050;
2 reenacting and amending RCW 84.56.020; and creating a new section.

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

4 **Sec. 1.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1 are
5 each reenacted and amended to read as follows:

6 (1) The county treasurer shall be the receiver and collector of all
7 taxes extended upon the tax rolls of the county, whether levied for
8 state, county, school, bridge, road, municipal or other purposes, and
9 also of all fines, forfeitures or penalties received by any person or
10 officer for the use of his or her county. All taxes upon real and
11 personal property made payable by the provisions of this title shall be
12 due and payable to the treasurer on or before the thirtieth day of
13 April and shall be delinquent after that date: PROVIDED, That each tax
14 statement shall include a notice that checks for payment of taxes may
15 be made payable to "Treasurer of County" or other
16 appropriate office, but tax statements shall not include any suggestion
17 that checks may be made payable to the name of the individual holding
18 the office of treasurer nor any other individual: PROVIDED FURTHER,
19 That when the total amount of tax or special assessments on personal

1 property or on any lot, block or tract of real property payable by one
2 person is thirty dollars or more, and if one-half of such tax be paid
3 on or before the thirtieth day of April, the remainder of such tax
4 shall be due and payable on or before the thirty-first day of October
5 following and shall be delinquent after that date: PROVIDED FURTHER,
6 That when the total amount of tax or special assessments on any lot,
7 block or tract of real property payable by one person is thirty dollars
8 or more, and if one-half of such tax be paid after the thirtieth day of
9 April but before the thirty-first day of October, together with the
10 applicable interest and penalty on the full amount of such tax, the
11 remainder of such tax shall be due and payable on or before the thirty-
12 first day of October following and shall be delinquent after that date.

13 (2) Delinquent taxes under this section are subject to interest at
14 the rate (~~of twelve~~) equal to the prime rate prevailing on the date
15 the taxes became delinquent, plus two percent per annum computed on a
16 monthly basis from the date of delinquency until paid. Interest shall
17 be calculated at the rate in effect at the time of payment of the tax,
18 regardless of when the taxes were first delinquent. In addition,
19 delinquent taxes under this section are subject to penalties as
20 follows:

21 (a) A penalty of three percent shall be assessed on the amount of
22 tax delinquent on June 1st of the year in which the tax is due.

23 (b) An additional penalty of eight percent shall be assessed on the
24 total amount of tax delinquent on December 1st of the year in which the
25 tax is due.

26 (3) Subsection (2) of this section notwithstanding, no interest or
27 penalties may be assessed for the period April 30, 1991, through
28 December 31, 1991, on delinquent 1991 taxes which are imposed on
29 personal residences owned by military personnel who participated in the
30 situation known as "Operation Desert Shield," "Operation Desert Storm,"
31 or any following operation from August 2, 1990, to a date specified by
32 an agency of the federal government as the end of such operations.

33 (4) For purposes of this chapter, "interest" means both interest
34 and penalties.

35 (5) All collections of interest on delinquent taxes shall be
36 credited to the county current expense fund; but the cost of
37 foreclosure and sale of real property, and the fees and costs of
38 distraint and sale of personal property, for delinquent taxes, shall,
39 when collected, be credited to the operation and maintenance fund of

1 the county treasurer prosecuting the foreclosure or distraint or sale;
2 and shall be used by the county treasurer as a revolving fund to defray
3 the cost of further foreclosure, distraint and sale for delinquent
4 taxes without regard to budget limitations.

5 **Sec. 2.** RCW 84.64.050 and 1991 c 245 s 25 are each amended to read
6 as follows:

7 After the expiration of (~~three~~) five years from the date of
8 delinquency, when any property remains on the tax rolls for which no
9 certificate of delinquency has been issued, the county treasurer shall
10 proceed to issue certificates of delinquency on the property to the
11 county for all years' taxes, interest, and costs: PROVIDED, That the
12 county treasurer, with the consent of the county legislative authority,
13 may elect to issue a certificate for fewer than all years' taxes,
14 interest, and costs to a minimum of the taxes, interest, and costs for
15 the earliest year.

16 Certificates of delinquency shall be prima facie evidence that:

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

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

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

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

24 The county treasurer may include in the certificate of delinquency
25 any assessments which are due on the property and are the
26 responsibility of the county treasurer to collect. For purposes of
27 this chapter, "taxes, interest, and costs" include any assessments
28 which are so included by the county treasurer.

29 The treasurer shall file the certificates when completed with the
30 clerk of the court at no cost to the treasurer, and the treasurer shall
31 thereupon, with legal assistance from the county prosecuting attorney,
32 proceed to foreclose in the name of the county, the tax liens embraced
33 in such certificates. Notice and summons must be served or notice
34 given in a manner reasonably calculated to inform the owner or owners,
35 and any person having a recorded interest in or lien of record upon the
36 property, of the foreclosure action to appear within thirty days after
37 service of such notice and defend such action or pay the amount due.
38 Either (a) personal service upon the owner or owners and any person

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

1 The county treasurer shall not sell property which is eligible for
2 deferral of taxes under chapter 84.38 RCW but shall require the owner
3 of the property to file a declaration to defer taxes under chapter
4 84.38 RCW.

5 NEW SECTION. **Sec. 3.** This act shall be effective for taxes levied
6 for collection in 1994 and thereafter.

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