

---

HOUSE BILL 1043

---

State of Washington                      60th Legislature                      2007 Regular Session

By Representatives O'Brien, Miloscia, Dunn, Morrell, Simpson,  
Roberts, B. Sullivan, Chase and Ormsby

Prefiled 1/3/2007.      Read first time 01/08/2007.      Referred to  
Committee on Housing.

1            AN ACT Relating to the cancellation of delinquent personal property  
2 taxes on mobile and manufactured homes; amending RCW 84.56.240; and  
3 providing an effective date.

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

5            **Sec. 1.** RCW 84.56.240 and 1997 c 393 s 14 are each amended to read  
6 as follows:

7            (1) If the county treasurer is unable, for the want of goods or  
8 chattels whereupon to levy, to collect by distress or otherwise, the  
9 taxes, or any part thereof, which may have been assessed upon the  
10 personal property of any person or corporation, or an executor or  
11 administrator, guardian, receiver, accounting officer, agent or factor,  
12 the treasurer shall file with the county legislative authority, on the  
13 first day of February following, a list of such taxes, with an  
14 affidavit of the treasurer or of the deputy treasurer entrusted with  
15 the collection of the taxes, stating that the treasurer had made  
16 diligent search and inquiry for goods and chattels wherewith to make  
17 such taxes, and was unable to make or collect the same. The county  
18 legislative authority shall cancel such taxes, as (~~the county~~

1 ~~legislative authority is satisfied cannot be collected))~~ provided in  
2 subsection (2) of this section.

3 (2) The county treasurer shall cancel all delinquent taxes, owed on  
4 a mobile home or manufactured home, that are delinquent by more than  
5 one year if:

6 (a) The county treasurer determines that the distraint and sale of  
7 a mobile home or manufactured home will cost more than the amount of  
8 delinquent taxes owed on the mobile home or manufactured home; and

9 (b) The owner of the real property on which the mobile home or  
10 manufactured home is sited:

11 (i) Originally requested the cancellation of taxes;

12 (ii) Will sell the mobile home or manufactured home pursuant to the  
13 foreclosure of a landlord lien under chapter 60.72 RCW; and

14 (iii) Agrees to remit to the county treasurer, after the sale of  
15 the mobile home or manufactured home, an amount equal to the taxes  
16 delinquent for one year or less.

17 (3) For purposes of this section, the terms "mobile home" and  
18 "manufactured home" are defined as provided in RCW 59.20.030.

19 NEW SECTION. Sec. 2. This act takes effect January 1, 2008.

--- END ---