

HB 1043 - DIGEST

Declares that the county treasurer shall cancel all delinquent taxes, owed on a mobile home or manufactured home, that are delinquent by more than one year if: (1) The county treasurer determines that the distraint and sale of a mobile home or manufactured home will cost more than the amount of delinquent taxes owed on the mobile home or manufactured home; and

(2) The owner of the real property on which the mobile home or manufactured home is sited: (a) originally requested the cancellation of taxes; (b) will sell the mobile home or manufactured home pursuant to the foreclosure of a landlord lien under chapter 60.72 RCW; and (c) agrees to remit to the county treasurer, after the sale of the mobile home or manufactured home, an amount equal to the taxes delinquent for one year or less.

Declares that, for purposes of this act, the terms "mobile home" and "manufactured home" are defined as provided in RCW 59.20.030.