
HOUSE BILL 2981

State of Washington

64th Legislature

2016 Regular Session

By Representative Shea

Read first time 02/10/16. Referred to Committee on Finance.

1 AN ACT Relating to an exemption from the requirement of county
2 treasurers to pursue collection of delinquent personal property tax
3 assessments when the assessment is below the cost of collection; and
4 amending RCW 84.56.070.

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

6 **Sec. 1.** RCW 84.56.070 and 2015 c 95 s 8 are each amended to read
7 as follows:

8 (1) The county treasurer must proceed to collect all personal
9 property taxes after first completing the tax roll for the current
10 year's collection.

11 (2) The treasurer must give notice by mail to all persons charged
12 with personal property taxes, and if the taxes are not paid before
13 they become delinquent, the treasurer must commence delinquent
14 collection efforts. A delinquent collection charge for costs incurred
15 by the treasurer may be added to the account.

16 (3) In the event that the treasurer is unable to collect the
17 taxes when due under this section, the treasurer must prepare papers
18 in distraint. The papers must contain a description of the personal
19 property, the amount of taxes, the amount of the accrued interest at
20 the rate provided by law from the date of delinquency, and the name
21 of the owner or reputed owner.

1 (a) The treasurer must without demand or notice distrain
2 sufficient goods and chattels belonging to the person charged with
3 the taxes to pay the same, with interest at the rate provided by law
4 from the date of delinquency, together with all accruing costs. The
5 treasurer must proceed to advertise the distraint by posting written
6 notices in three public places in the county in which the property
7 has been distrained, including the county courthouse. The notice must
8 state the time when and place where the property will be sold.

9 (b) The county treasurer, or the treasurer's deputy, must tax the
10 same fees for making the distraint and sale of goods and chattels for
11 the payment of taxes as are allowed by law to sheriffs for making
12 levy and sale of property on execution. Traveling fees must be
13 computed from the county seat of the county to the place of making
14 distraint.

15 (c) If the taxes for which the property is distrained, and the
16 interest and costs accruing thereon, are not paid before the date
17 appointed for the sale, which may not be less than ten days after the
18 taking of the property, the treasurer or treasurer's designee must
19 proceed to sell the property at public auction, or so much thereof as
20 is sufficient to pay the taxes, with interest and costs. If there is
21 any excess of money arising from the sale of any personal property,
22 the treasurer must pay the excess less any cost of the auction to the
23 owner of the property so sold or to his or her legal representative.

24 (d) If necessary to distrain any standing timber owned separately
25 from the ownership of the land upon which the same may stand, or any
26 fish trap, pound net, reef net, set net, or drag seine fishing
27 location, or any other personal property as the treasurer determines
28 to be incapable or reasonably impracticable of manual delivery, it is
29 deemed to have been distrained and taken into possession when the
30 treasurer has, at least thirty days before the date fixed for the
31 sale thereof, filed with the auditor of the county wherein the
32 property is located a notice in writing reciting that the treasurer
33 has distrained the property. The notice must describe the property,
34 give the name of the owner or reputed owner, the amount of the tax
35 due, with interest, and the time and place of sale. A copy of the
36 notice must also be sent to the owner or reputed owner at his or her
37 last known address, by registered letter at least thirty days prior
38 to the date of sale.

39 (e) If the county treasurer has reasonable grounds to believe
40 that any personal property, including mobile homes, manufactured

1 homes, or park model trailers, upon which taxes have been levied, but
2 not paid, is about to be removed from the county where the property
3 has been assessed, or is about to be destroyed, sold, or disposed of,
4 the county treasurer may demand the taxes, without the notice
5 provided for in this section, and if necessary distrain sufficient
6 goods and chattels to pay the same.

7 (4) As an alternative to the sale procedure specified in this
8 section, the county treasurer may conduct a public auction sale by
9 electronic media pursuant to RCW 36.16.145.

10 (5) The county treasurer may annually calculate the added value
11 cost of pursuing collections of personal property tax assessments and
12 request from the county legislative authority an exemption for
13 personal property assessment accounts below that amount.

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