

**Chapter 84.64 RCW
LIEN FORECLOSURE**

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RCW 84.64.005 Definitions. The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

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

(2) "Electronic funds transfer" has the same meaning as provided in RCW 82.32.085.

(3) "Interest" means interest and penalties.

(4) "Taxes;" "taxes, interest, and costs;" and "taxes, interest, or costs" include any assessments and amounts deferred under chapters 84.37 and 84.38 RCW, where the assessments and deferred amounts are included in a certificate of delinquency by the county treasurer. [2015 c 95 § 10; 2013 c 221 § 11.]

Intent—2015 c 95: See note following RCW 36.16.145.

RCW 84.64.040 Prosecuting attorney to foreclose on request. The county prosecuting attorney shall furnish to holders of certificates of delinquency, at the expense of the county, forms of applications for judgment and forms of notice and summons when the same are required, and shall prosecute to final judgment all actions brought by holders of certificates under the provisions of this chapter for the foreclosure of tax liens, when requested so to do by the holder of any certificate of delinquency: PROVIDED, Said holder has duly paid to the clerk of the court the sum of two dollars for each action brought as per RCW 84.64.120: PROVIDED, FURTHER, That nothing herein shall be construed to prevent said holder from employing other and additional counsel, or prosecuting said action independent of and without assistance from the prosecuting attorney, if he or she so desires, but in such cases, no other and further costs or charge whatever shall be

allowed than the costs provided in this section and RCW 84.64.120: AND PROVIDED, ALSO, That in no event shall the county prosecuting attorney collect any fee for the services herein enumerated. [2013 c 23 § 375; 1961 c 15 § 84.64.040. Prior: 1925 ex.s. c 130 § 116; RRS § 11277; prior: 1903 c 165 § 1; 1899 c 141 § 14.]

RCW 84.64.050 Certificate to county—Foreclosure—Notice—Sale of certain residential property eligible for deferral prohibited. (1)

Except as provided in subsection (7) of this section, after the expiration of three years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer must proceed to issue certificates of delinquency on the property to the county for all years' taxes, interest, and costs. However, the county treasurer, with the consent of the county legislative authority, may elect to issue a certificate for fewer than all years' taxes, interest, and costs to a minimum of the taxes, interest, and costs for the earliest year.

(2) Certificates of delinquency are prima facie evidence that:

- (a) The property described was subject to taxation at the time the same was assessed;
- (b) The property was assessed as required by law;
- (c) The taxes or assessments were not paid at any time before the issuance of the certificate;
- (d) Such certificate has the same force and effect as a lis pendens required under chapter 4.28 RCW.

(3) The county treasurer may include in the certificate of delinquency any assessments which are due on the property and are the responsibility of the county treasurer to collect. However, if the department of revenue has previously notified the county treasurer in writing that the property has a lien on it for deferred property taxes, the county treasurer must include in the certificate of delinquency any amounts deferred under chapters 84.37 and 84.38 RCW that remain unpaid, including accrued interest and costs.

(4) The treasurer must file the certificates when completed with the clerk of the court at no cost to the treasurer, and the treasurer must thereupon, with legal assistance from the county prosecuting attorney, proceed to foreclose in the name of the county, the tax liens embraced in such certificates. Notice and summons must be served or notice given in a manner reasonably calculated to inform the owner or owners, and any person having a recorded interest in or lien of record upon the property, of the foreclosure action to appear within thirty days after service of such notice and defend such action or pay the amount due. Either (a) personal service upon the owner or owners and any person having a recorded interest in or lien of record upon the property, or (b) publication once in a newspaper of general circulation, which is circulated in the area of the property and mailing of notice by certified mail to the owner or owners and any person having a recorded interest in or lien of record upon the property, or, if a mailing address is unavailable, personal service upon the occupant of the property, if any, is sufficient. If such notice is returned as unclaimed, the treasurer must send notice by regular first-class mail. The notice must include the legal description on the tax rolls, the year or years for which assessed, the amount of tax and interest due, and the name of owner, or reputed

owner, if known, and the notice must include the local street address, if any, for informational purposes only. The certificates of delinquency issued to the county may be issued in one general certificate in book form including all property, and the proceedings to foreclose the liens against the property may be brought in one action and all persons interested in any of the property involved in the proceedings may be made codefendants in the action, and if unknown may be therein named as unknown owners, and the publication of such notice is sufficient service thereof on all persons interested in the property described therein, except as provided above. The person or persons whose name or names appear on the treasurer's rolls as the owner or owners of the property must be considered and treated as the owner or owners of the property for the purpose of this section, and if upon the treasurer's rolls it appears that the owner or owners of the property are unknown, then the property must be proceeded against, as belonging to an unknown owner or owners, as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of the proceedings and of any and all steps thereunder. However, prior to the sale of the property, the treasurer must order or conduct a title search of the property to be sold to determine the legal description of the property to be sold and the record title holder, and if the record title holder or holders differ from the person or persons whose name or names appear on the treasurer's rolls as the owner or owners, the record title holder or holders must be considered and treated as the owner or owners of the property for the purpose of this section, and are entitled to the notice provided for in this section. Such title search must be included in the costs of foreclosure.

(5) If the title search required by subsection (4) of this section reveals a lien in favor of the state for deferred taxes on the property under RCW 84.37.070 or 84.38.100 and such deferred taxes are not already included in the certificate of delinquency, the county treasurer must issue an amended certificate of delinquency on the property to include the outstanding amount of deferred taxes, including accrued interest. The amended certificate of delinquency must be filed with the clerk of the court as provided in subsection (4) of this section.

(6) The county treasurer may not sell property that is eligible for deferral of taxes under chapter 84.38 RCW but must require the owner of the property to file a declaration to defer taxes under chapter 84.38 RCW.

(7) Except those parcels where the local governing entity has declared and/or certified the parcel a nuisance affecting public peace, safety, and welfare, or other similar code provision, in no case may a certificate of delinquency be filed on property where the tax delinquency under chapter 84.56 RCW is one hundred dollars or less in total excluding interest and penalties. [2019 c 332 § 4; 2013 c 221 § 12; 1999 c 18 § 7; 1991 c 245 § 25; 1989 c 378 § 37; 1986 c 278 § 64. Prior: 1984 c 220 § 19; 1984 c 179 § 2; 1981 c 322 § 4; 1972 ex.s. c 84 § 2; 1961 c 15 § 84.64.050; prior: 1937 c 17 § 1; 1925 ex.s. c 130 § 117; RRS § 11278; prior: 1917 c 113 § 1; 1901 c 178 § 3; 1899 c 141 § 15; 1897 c 71 § 98.]

Effective date—2019 c 332: See note following RCW 84.56.029.

Severability—1986 c 278: See note following RCW 36.01.010.

RCW 84.64.060 Payment by interested person before day of sale.

(1) Any person owning a recorded interest in lands or lots upon which judgment is prayed, as provided in this chapter, may in person or by agent pay the taxes, interest and costs due thereon to the county treasurer of the county in which the same are situated, at any time before the day of the sale; and for the amount so paid he or she will have a lien on the property liable for taxes, interest, and costs for which judgment is prayed; and the person or authority who collects or receives the same must give a receipt for such payment, or issue to such person a certificate showing such payment. If paying by agent, the agent must provide notarized documentation of the agency relationship.

(2) Notwithstanding anything to the contrary in this section, a person need not pay the amount of any outstanding liens for amounts deferred under chapter 84.37 or 84.38 RCW, if such amounts have not become payable under RCW 84.37.080 or 84.38.130. [2015 c 86 § 315; 2003 c 23 § 4; 2002 c 168 § 9; 1963 c 88 § 1; 1961 c 15 § 84.64.060. Prior: 1925 ex.s. c 130 § 118; RRS § 11279; prior: 1897 c 71 § 99.]

RCW 84.64.070 Redemption before day of sale—Redemption of property of minors and legally incompetent persons. (1) Real property upon which certificates of delinquency have been issued under the provisions of this chapter, may be redeemed at any time before the close of business the day before the day of the sale, by payment, as prescribed by the county treasurer, to the county treasurer of the proper county, of the amount for which the certificate of delinquency was issued, together with interest at the statutory rate per annum charged on delinquent general real and personal property taxes from date of issuance of the certificate of delinquency until paid.

(2) The person redeeming such property must also pay the amount of all taxes, interest and costs accruing after the issuance of such certificate of delinquency, together with interest at the statutory rate per annum charged on delinquent general real and personal property taxes on such payment from the day the same was made.

(3) No fee may be charged for any redemption.

(4) Tenants in common or joint tenants must be allowed to redeem their individual interest in real property for which certificates of delinquency have been issued under the provisions of this chapter, in the manner and under the terms specified in RCW 84.64.060 for the redemption of real property other than that of persons adjudicated to be legally incompetent or minors for purposes of this section.

(5) If the real property of any minor, or any person adjudicated to be legally incompetent, be sold for nonpayment of taxes, the same may be redeemed at any time within three years after the date of sale upon the terms specified in this section, on the payment of interest at the statutory rate per annum charged on delinquent general real and personal property taxes on the amount for which the same was sold, from and after the date of sale, and in addition the redemptioner must pay the reasonable value of all improvements made in good faith on the property, less the value of the use thereof, which redemption may be made by themselves or by any person in their behalf.

(6) Notwithstanding anything to the contrary in this section, a person may redeem real property under this section without the payment of any outstanding liens for amounts deferred under chapter 84.37 or 84.38 RCW, if such amounts have not become payable under RCW 84.37.080

or 84.38.130. [2015 c 86 § 316; 2002 c 168 § 10; 1991 c 245 § 26; 1963 c 88 § 2; 1961 c 15 § 84.64.070. Prior: 1925 ex.s. c 130 § 119; RRS § 11280; prior: 1917 c 142 § 4; 1899 c 141 § 17; 1897 c 71 § 102; 1895 c 176 § 25; 1893 c 124 § 121.]

RCW 84.64.080 Foreclosure proceedings—Judgment—Sale—Notice—Form of deed—Recording.

(1) The court must examine each application for judgment foreclosing a tax lien, and if a defense (specifying in writing the particular cause of objection) is offered by any person interested in any of the lands or lots to the entry of judgment, the court must hear and determine the matter in a summary manner, without other pleadings, and pronounce judgment. However, the court may, in its discretion, continue a case in which a defense is offered, to secure substantial justice to the contestants.

(2) In all judicial proceedings for the collection of taxes, and interest and costs thereon, all amendments which by law can be made in any personal action in the court must be allowed. No assessments of property or charge for any of the taxes is illegal on account of any irregularity in the tax list or assessment rolls, or on account of the assessment rolls or tax list not having been made, completed, or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, vitiates or in any manner affects the tax or the assessment of the tax. Any irregularities or informality in the assessment rolls or tax lists or in any of the proceedings connected with the assessment or levy of the taxes, or any omission or defective act of any officer connected with the assessment or levying of the taxes, may be, in the discretion of the court, corrected, supplied, and made to conform to the law by the court.

(3) The court must give judgment for the taxes, interest, and costs that appear to be due upon the several lots or tracts described in the notice of application for judgment. The judgment must be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs. The court must order and direct the clerk to make and enter an order for the sale of the real property against which judgment is made, or vacate and set aside the certificate of delinquency, or make such other order or judgment as in law or equity may be just. The order must be signed by the judge of the superior court and delivered to the county treasurer. The order is full and sufficient authority for the treasurer to proceed to sell the property for the sum set forth in the order and to take further steps provided by law.

(4) The county treasurer must immediately after receiving the order and judgment proceed to sell the property as provided in this chapter to the highest and best bidder. The acceptable minimum bid must be the total amount of taxes, interest, and costs. The property must be sold "as is." There is no guarantee or warranty of any kind, express or implied, relative to: Title, eligibility to build upon or subdivide the property; zoning classification; size; location; fitness for any use or purpose; or any other feature or condition of a foreclosed property sold pursuant to this chapter or sold pursuant to chapter 36.35 RCW as a tax title property.

(5) All sales must be made at a location in the county on a date and time (except Saturdays, Sundays, or legal holidays) as the county treasurer may direct, and continue from day to day (Saturdays, Sundays, and legal holidays excepted) during the same hours until all lots or tracts are sold. The county treasurer must first give notice of the time and place where the sale is to take place for ten days successively by posting notice thereof in three public places in the county, one of which must be in the office of the treasurer.

(6) Unless a sale is conducted pursuant to RCW 84.64.225, notice of a sale must be substantially in the following form:

TAX JUDGMENT SALE

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

In witness whereof, I have hereunto affixed my hand and seal this day of,
Treasurer of county.

(7) As an alternative to the sale procedure specified in subsections (5) and (6) of this section, the county treasurer may conduct a public auction sale by electronic media pursuant to RCW 84.64.225.

(8) No county officer or employee may directly or indirectly be a purchaser of the property at the sale.

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

(10) If the highest amount bid for any separate unit tract or lot exceeds the minimum bid due upon the whole property included in the certificate of delinquency, the excess must be refunded, following payment of all recorded water-sewer district liens, on application therefor, to the record owner of the property. The record owner of the property is the person who held title on the date of issuance of the certificate of delinquency. Assignments of interests, deeds, or other documents executed or recorded after filing the certificate of delinquency do not affect the payment of excess funds to the record owner. In the event that no claim for the excess is received by the county treasurer within three years after the date of the sale, the treasurer must at expiration of the three year period deposit the excess in the current expense fund of the county, which extinguishes all claims by any owner to the excess funds.

(11) The county treasurer must execute to the purchaser of any piece or parcel of land a tax deed. The tax deed so made by the county treasurer, under the official seal of the treasurer's office, must be recorded in the same manner as other conveyances of real property, and vests in the grantee, his or her heirs and assigns the title to the property therein described, without further acknowledgment or evidence of the conveyance.

(12) Tax deeds must be substantially in the following form:

State of Washington
County of.....

ss.

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

Witnesseth, that, whereas, at a public sale of real property held
on the day of,, pursuant to a real
property tax judgment entered in the superior court in the county
of on the day of,, in
proceedings to foreclose tax liens upon real property and an order of
sale duly issued by the court, duly purchased in
compliance with the laws of the state of Washington, the following
described real property, to wit: (Here place description of real
property conveyed) and that the has complied with the laws
of the state of Washington necessary to entitle (him, or her or them)
to a deed for the real property.

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

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

County Treasurer. [2019 c 28 § 1; 2015 c 95 § 12; 2004
c 79 § 7; 2003 c 23 § 5. Prior: 1999 c 153 § 72; 1999 c 18 § 8; 1991 c
245 § 27; 1981 c 322 § 5; 1965 ex.s. c 23 § 4; 1963 c 8 § 1; 1961 c 15
§ 84.64.080; prior: 1951 c 220 § 1; 1939 c 206 § 47; 1937 c 118 § 1;
1925 ex.s. c 130 § 20; RRS § 11281; prior: 1909 c 163 § 1; 1903 c 59 §
5; 1899 c 141 § 18; 1897 c 71 § 103; 1893 c 124 § 105; 1890 p 573 §
112; Code 1881 § 2917. Formerly RCW 84.64.080, 84.64.090, 84.64.100,
and 84.64.110.]

Intent—2015 c 95: See note following RCW 36.16.145.

Part headings not law—1999 c 153: See note following RCW
57.04.050.

Validation—1963 c 8: "All rights acquired or any liability or
obligation incurred under the provisions of this section prior to
February 18, 1963, or any process, proceeding, order, or judgment
involving the assessment of any property or the levy or collection of
any tax thereunder, or any certificate of delinquency, tax deed or
other instrument given or executed thereunder, or any claim or refund
thereunder, or any sale or other proceeding thereunder are hereby
declared valid and of full force and effect." [1963 c 8 § 2.]

RCW 84.64.120 Appellate review—Deposit. Appellate review of
the judgment of the superior court may be sought as in other civil
cases. However, review must be sought within thirty days after the

entry of the judgment and the party taking such appeal shall deposit a sum equal to all taxes, interest, and costs with the clerk of the court, conditioned that the appellant shall prosecute the appeal with effect, and will pay the amount of any taxes, interest and costs which may be finally adjudged against the real property involved in the appeal by any court having jurisdiction of the cause. No appeal shall be allowed from any judgment for the sale of land or lot for taxes unless the party taking such appeal shall before the time of giving notice of such appeal, and within thirty days herein allowed within which to appeal, deposit with the clerk of the court of the county in which the land or lots are situated, an amount of money equal to the amount of the judgment and costs rendered in such cause by the trial court. If, in case of an appeal, the judgment of the lower court shall be affirmed, in whole or in part, the supreme court or the court of appeals shall enter judgment for the amount of taxes, interest and costs, with damages not to exceed twenty percent, and shall order that the amount deposited with the clerk of the court, or so much thereof as may be necessary, be credited upon the judgment so rendered, and execution shall issue for the balance of the judgment, damages and costs. The clerk of the supreme court or the clerk of the division of the court of appeals in which the appeal is pending shall transmit to the county treasurer of the county in which the land or lots are situated a certified copy of the order of affirmance, and it shall be the duty of such county treasurer upon receiving the same to apply so much of the amount deposited with the clerk of the court, as shall be necessary to satisfy the amount of the judgment of the supreme court, and to account for the same as collected taxes. If the judgment of the superior court shall be reversed and the cause remanded for a rehearing, and if, upon a rehearing, judgment shall be rendered for the sale of the land or lots for taxes, or any part thereof, and such judgment be not appealed from, as herein provided, the clerk of such superior court shall certify to the county treasurer the amount of such judgment, and thereupon it shall be the duty of the county treasurer to certify to the county clerk the amount deposited with the clerk of the court, and the county clerk shall credit such judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county treasurer shall be chargeable and accountable for the amount so credited as collected taxes. Nothing herein shall be construed as requiring an additional deposit in case of more than one appeal being prosecuted in the proceeding. If, upon a final hearing, judgment shall be refused for the sale of the land or lots for the taxes, interest, and costs, or any part thereof, in the proceedings, the county treasurer shall pay over to the party who shall have made such deposit, or his or her legally authorized agent or representative, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the land or lots in respect to which such deposit shall have been made. [1999 c 18 § 9; 1991 c 245 § 28; 1988 c 202 § 70; 1971 c 81 § 154; 1961 c 15 § 84.64.120. Prior: 1925 ex.s. c 130 § 121; RRS § 11282; prior: 1903 c 59 § 4; 1897 c 71 § 104; 1893 c 124 § 106.]

Rules of court: Cf. RAP 5.2, 8.1, 18.22.

Severability—1988 c 202: See note following RCW 2.24.050.

RCW 84.64.130 Certified copies of records as evidence. The books and records belonging to the office of county treasurer, certified by said treasurer, shall be deemed prima facie evidence to prove the issuance of any certificate, the sale of any land or lot for taxes, the redemption of the same or payment of taxes thereon. The county treasurer shall, at the expiration of his or her term of office, pay over to his or her successor in office all moneys in his or her hands received for redemption from sale for taxes on real property. [2013 c 23 § 376; 1961 c 15 § 84.64.130. Prior: 1925 ex.s. c 130 § 123; RRS § 11284; prior: 1897 c 71 § 108; 1893 c 124 § 123.]

RCW 84.64.180 Deeds as evidence—Estoppel by judgment. Deeds executed by the county treasurer, as aforesaid, shall be prima facie evidence in all controversies and suits in relation to the right of the purchaser, his or her heirs and assigns, to the real property thereby conveyed of the following facts: First, that the real property conveyed was subject to taxation at the time the same was assessed, and had been listed and assessed in the time and manner required by law; second, that the taxes were not paid at any time before the issuance of deed; third, that the real property conveyed had not been redeemed from the sale at the date of the deed; fourth, that the real property was sold for taxes, interest, and costs, as stated in the deed; fifth, that the grantee in the deed was the purchaser, or assignee of the purchaser; sixth, that the sale was conducted in the manner required by law. And any judgment for the deed to real property sold for delinquent taxes rendered after January 9, 1926, except as otherwise provided in this section, shall estop all parties from raising any objections thereto, or to a tax title based thereon, which existed at or before the rendition of such judgment, and could have been presented as a defense to the application for such judgment in the court wherein the same was rendered, and as to all such questions the judgment itself shall be conclusive evidence of its regularity and validity in all collateral proceedings, except in cases where the tax has been paid, or the real property was not liable to the tax. [2013 c 23 § 377; 1961 c 15 § 84.64.180. Prior: 1925 ex.s. c 130 § 127; RRS § 11288; prior: 1897 c 71 § 114; 1893 c 124 § 132; 1890 p 574 § 114.]

RCW 84.64.190 Certified copy of deed as evidence. Whenever it shall be necessary in any action in any court of law or equity, wherein the title to any real property is in controversy, to prove the conveyance to any county of such real property in pursuance of a foreclosure of a tax certificate and sale thereunder, a copy of the tax deed issued to the county containing a description of such real property, exclusive of the description of all other real property therein described, certified by the county auditor of the county wherein the real property is situated, to be such, shall be admitted in evidence by the court, and shall be proof of the conveyance of the real property in controversy to such county, to the same extent as would a certified copy of the entire record of such tax deed. [1961 c 15 § 84.64.190. Prior: 1925 ex.s. c 130 § 128; RRS § 11289; prior: 1890 p 575 § 115.]

RCW 84.64.200 County as bidder at sale—Purchaser to pay all delinquent taxes, interest, or costs. (1) At all sales of property for which certificates of delinquency are held by the county, if no other bids are received, the county must be considered a bidder for the full area of each tract or lot to the amount of all taxes, interest, and costs due thereon, and where no bidder appears, acquire title in trust for the taxing districts as absolutely as if purchased by an individual under the provisions of this chapter.

(2) All bidders except the county at sales of property for which certificates of delinquency are held by the county must pay the full amount of taxes, interest, and costs for which judgment is rendered, together with all taxes, interest, and costs which are delinquent at the time of sale, regardless of whether the taxes, interest, or costs are included in the judgment. [2015 c 95 § 13; 2007 c 295 § 7; 1981 c 322 § 6; 1961 c 15 § 84.64.200. Prior: 1925 ex.s. c 130 § 129; RRS § 11290; prior: 1901 c 178 § 4; 1899 c 141 § 24; 1897 c 71 § 116; 1893 c 124 § 136.]

Intent—2015 c 95: See note following RCW 36.16.145.

RCW 84.64.215 Deed recording fee—Transmittal to county auditor and purchaser. In addition to a five dollar fee for preparing the deed, the treasurer shall collect the proper recording fee. This recording fee together with the deed shall then be transmitted by the treasurer to the county auditor who will record the same and mail the deed to the purchaser. [1991 c 245 § 29; 1961 c 15 § 84.64.215. Prior: 1947 c 60 § 1; Rem. Supp. 1947 § 11295a. Formerly RCW 84.64.210, part.]

RCW 84.64.225 Public auction sale by electronic media. (1) In lieu of the sale procedure specified in RCW 84.56.070 or 84.64.080, the county treasurer may conduct a public auction sale by electronic media as provided in RCW 36.16.145.

(2) Notice of a public auction sale by electronic media must be substantially in the following form:

TAX JUDGMENT SALE BY ELECTRONIC MEDIA

Public notice is hereby given that pursuant to a tax judgment of the superior court of the county of in the state of Washington, and an order of sale duly issued by the court, entered the day of,, in proceedings for foreclosure of tax liens, I shall on the day of,, commencing at o'clock, at . . . [specify website address], sell the property to the highest and best bidder to satisfy the full amount of taxes, interest, and costs adjudged to be due. Prospective bidders must deposit to participate in bidding. A deposit paid by a winning bidder will be applied to the balance due. However, a winning bidder who does not comply with the terms of sale will forfeit the deposit. Deposits paid by nonwinning bidders will be refunded within ten business days of the close of the sale. Payment of deposits and a winning bid must be made by electronic funds transfer. In the case of an online public auction sale by electronic media as provided in RCW 36.16.145, a winning

bidder is allowed no less than forty-eight hours to pay the winning bid by electronic funds transfer.

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

Treasurer of county. [2019 c 332 § 2; 2015 c 95 § 11.]

Effective date—2019 c 332: See note following RCW 84.56.029.

Intent—2015 c 95: See note following RCW 36.16.145.