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SENATE BILL 6587

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State of Washington

60th Legislature

2008 Regular Session

By Senators Fraser and Swecker

Read first time 01/18/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to property tax collection and assessment; and  
2 amending RCW 58.08.040, 84.40.042, 84.56.070, 86.09.490, 84.60.050,  
3 87.03.265, 87.03.270, 85.08.480, 82.45.090, and 84.69.030.

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

5 **Sec. 1.** RCW 58.08.040 and 1997 c 393 s 11 are each amended to read  
6 as follows:

7 Prior to any person recording a plat, replat, altered plat, or  
8 binding site plan subsequent to May 31st in any year and prior to the  
9 date of the ((collection of taxes)) completion of the tax roll for  
10 collection in the ensuing year, the person shall deposit with the  
11 county treasurer a sum equal to the product of the county assessor's  
12 latest valuation on the property less improvements in such subdivision  
13 multiplied by the current year's dollar rate increased by twenty-five  
14 percent on the property platted. The treasurer's receipt shall be  
15 evidence of the payment. The treasurer shall appropriate so much of  
16 the deposit as will pay the taxes and assessments on the property when  
17 the levy rates are certified by the assessor using the value of the  
18 property at the time of filing a plat, replat, altered plat, or binding

1 site plan, and in case the sum deposited is in excess of the amount  
2 necessary for the payment of the taxes and assessments, the treasurer  
3 shall return, to the party depositing, the amount of excess.

4 **Sec. 2.** RCW 84.40.042 and 2002 c 168 s 8 are each amended to read  
5 as follows:

6 (1) When real property is divided in accordance with chapter 58.17  
7 RCW, the assessor shall carefully investigate and ascertain the true  
8 and fair value of each lot and assess each lot on that same basis,  
9 unless specifically provided otherwise by law. For purposes of this  
10 section, "lot" has the same definition as in RCW 58.17.020.

11 (a) For each lot on which an advance tax deposit has been paid in  
12 accordance with RCW 58.08.040, the assessor shall establish the true  
13 and fair value by October 30 of the year following the recording of the  
14 plat, replat, altered plat, or binding site plan. The value  
15 established shall be the value of the lot as of January 1 of the year  
16 the original parcel of real property was last revalued. An additional  
17 property tax shall not be due on the land until the calendar year  
18 following the year for which the advance tax deposit was paid if the  
19 deposit was sufficient to pay the full amount of the taxes due on the  
20 property.

21 (b) For each lot on which an advance tax deposit has not been paid,  
22 the assessor shall establish the true and fair value not later than the  
23 calendar year following the recording of the plat, map, subdivision, or  
24 replat. For purposes of this section, "subdivision" means a division  
25 of land into two or more lots.

26 (c) For each subdivision, all current year and delinquent taxes and  
27 assessments on the entire tract must be paid in full in accordance with  
28 RCW 58.17.160 and 58.08.030 except when property is being acquired by  
29 a government for public use. For purposes of this section, "current  
30 year taxes" means taxes that are collectible under RCW 84.56.010  
31 subsequent to ~~((February 14))~~ completing the tax roll for current year  
32 collection.

33 (2) When the assessor is required by law to segregate any part or  
34 parts of real property, assessed before or after July 27, 1997, as one  
35 parcel or when the assessor is required by law to combine parcels of  
36 real property assessed before or after July 27, 1997, as two or more  
37 parcels, the assessor shall carefully investigate and ascertain the

1 true and fair value of each part or parts of the real property and each  
2 combined parcel and assess each part or parts or each combined parcel  
3 on that same basis.

4 **Sec. 3.** RCW 84.56.070 and 2007 c 295 s 5 are each amended to read  
5 as follows:

6 ~~((On the fifteenth day of February succeeding the levy of taxes,))~~  
7 The county treasurer shall proceed to collect all personal property  
8 taxes after first completing the tax roll for the current year's  
9 collection. The treasurer shall give notice by mail to all persons  
10 charged with personal property taxes, and if such taxes are not paid  
11 before they become delinquent, the treasurer shall forthwith proceed to  
12 collect the same. In the event that he or she is unable to collect the  
13 same when due, the treasurer shall prepare papers in distraint, which  
14 shall contain a description of the personal property, the amount of  
15 taxes, the amount of the accrued interest at the rate provided by law  
16 from the date of delinquency, and the name of the owner or reputed  
17 owner. The treasurer shall without demand or notice distraint  
18 sufficient goods and chattels belonging to the person charged with such  
19 taxes to pay the same, with interest at the rate provided by law from  
20 the date of delinquency, together with all accruing costs, and shall  
21 proceed to advertise the same by posting written notices in three  
22 public places in the county in which such property has been distrained,  
23 one of which places shall be at the county court house, such notice to  
24 state the time when and place where such property will be sold. The  
25 county treasurer, or the treasurer's deputy, shall tax the same fees  
26 for making the distraint and sale of goods and chattels for the payment  
27 of taxes as are allowed by law to sheriffs for making levy and sale of  
28 property on execution; traveling fees to be computed from the county  
29 seat of the county to the place of making distraint. If the taxes for  
30 which such property is distrained, and the interest and costs accruing  
31 thereon, are not paid before the date appointed for such sale, which  
32 shall be not less than ten days after the taking of such property, such  
33 treasurer or treasurer's designee shall proceed to sell such property  
34 at public auction, or so much thereof as shall be sufficient to pay  
35 such taxes, with interest and costs, and if there be any excess of  
36 money arising from the sale of any personal property, the treasurer  
37 shall pay such excess less any cost of the auction to the owner of the

1 property so sold or to his or her legal representative: PROVIDED, That  
2 whenever it shall become necessary to distrain any standing timber  
3 owned separately from the ownership of the land upon which the same may  
4 stand, or any fish trap, pound net, reef net, set net or drag seine  
5 fishing location, or any other personal property as the treasurer shall  
6 determine to be incapable or reasonably impracticable of manual  
7 delivery, it shall be deemed to have been distrained and taken into  
8 possession when the treasurer shall have, at least thirty days before  
9 the date fixed for the sale thereof, filed with the auditor of the  
10 county wherein such property is located a notice in writing reciting  
11 that the treasurer has distrained such property, describing it, giving  
12 the name of the owner or reputed owner, the amount of the tax due, with  
13 interest, and the time and place of sale; a copy of the notice shall  
14 also be sent to the owner or reputed owner at his last known address,  
15 by registered letter at least thirty days prior to the date of sale:  
16 AND PROVIDED FURTHER, That if the county treasurer has reasonable  
17 grounds to believe that any personal property, including mobile homes,  
18 manufactured homes, or park model trailers, upon which taxes have been  
19 levied, but not paid, is about to be removed from the county where the  
20 same has been assessed, or is about to be destroyed, sold or disposed  
21 of, the county treasurer may demand such taxes, without the notice  
22 provided for in this section, and if necessary may forthwith distrain  
23 sufficient goods and chattels to pay the same.

24 **Sec. 4.** RCW 86.09.490 and 1937 c 72 s 164 are each amended to read  
25 as follows:

26 The assessment upon real property shall be a lien against the  
27 property assessed, from and after the first day of January in the year  
28 in which the assessment becomes due and payable, but as between grantor  
29 and grantee such lien shall not attach until the (~~fifteenth day of~~  
30 ~~February of such year, which~~) county treasurer has completed the  
31 property tax roll for the current year's collection and provided the  
32 notification required by RCW 84.56.020. The lien shall be paramount  
33 and superior to any other lien theretofore or thereafter created,  
34 whether by mortgage or otherwise, except a lien for undelinquent flood  
35 control district assessments, diking or drainage, or diking or drainage  
36 improvement, district assessments and for unpaid and outstanding

1 general ad valorem taxes, and such lien shall not be removed until the  
2 assessments are paid or the property sold for the payment thereof as  
3 provided by law.

4 **Sec. 5.** RCW 84.60.050 and 1994 c 301 s 54 are each amended to read  
5 as follows:

6 (1) When real property is acquired by purchase or condemnation by  
7 the state of Washington, any county or municipal corporation or is  
8 placed under a recorded agreement for immediate possession and use or  
9 an order of immediate possession and use pursuant to RCW 8.04.090, such  
10 property shall continue to be subject to the tax lien for the years  
11 prior to the year in which the property is so acquired or placed under  
12 such agreement or order, of any tax levied by the state, county,  
13 municipal corporation or other tax levying public body, except as is  
14 otherwise provided in RCW 84.60.070.

15 (2) The lien for taxes applicable to the real property being  
16 acquired or placed under immediate possession and use for the year in  
17 which such real property is so acquired or placed under immediate  
18 possession and use shall be for only the pro rata portion of taxes  
19 allocable to that portion of the year prior to the date of execution of  
20 the instrument vesting title, date of recording such agreement of  
21 immediate possession and use, date of such order of immediate  
22 possession and use, or date of judgment. No taxes levied or tax lien  
23 on such property allocable to a period subsequent to the dates  
24 identified in this subsection shall be valid and any such taxes levied  
25 shall be canceled as provided in RCW 84.48.065. In the event the owner  
26 has paid taxes allocable to that portion of the year subsequent to the  
27 dates identified in this subsection he or she shall be entitled to a  
28 pro rata refund of the amount paid on the property so acquired or  
29 placed under a recorded agreement or an order of immediate possession  
30 and use. If the dates identified in this subsection precede (~~February~~  
31 ~~15th of~~) the completion of the property tax rolls for the current  
32 year's collection in the year in which such taxes become payable, no  
33 lien for such taxes shall be valid and any such taxes levied but not  
34 payable shall be canceled as provided in RCW 84.48.065.

35 **Sec. 6.** RCW 87.03.265 and 1939 c 171 s 2 are each amended to read  
36 as follows:

1       The assessment upon real property shall be a lien against the  
2 property assessed, from and after the first day of January in the year  
3 in which it is levied, but as between grantor and grantee such lien  
4 shall not attach until the (~~(fifteenth day of February of)~~) county  
5 treasurer has completed the property tax roll for the current year's  
6 collection and provided the notification required by RCW 84.56.020 in  
7 the year in which the assessment is payable, which lien shall be  
8 paramount and superior to any other lien theretofore or thereafter  
9 created, whether by mortgage or otherwise, except for a lien for prior  
10 assessments, and such lien shall not be removed until the assessments  
11 are paid or the property sold for the payment thereof as provided by  
12 law. And the lien for the bonds of any issue shall be a preferred lien  
13 to that of any subsequent issue. Also the lien for all payments due or  
14 to become due under any contract with the United States, or the state  
15 of Washington, accompanying which bonds of the district have not been  
16 deposited with the United States or the state of Washington, as in RCW  
17 87.03.140 provided, shall be a preferred lien to any issue of bonds  
18 subsequent to the date of such contract.

19       **Sec. 7.** RCW 87.03.270 and 1988 c 134 s 13 are each amended to read  
20 as follows:

21       The assessment roll, before its equalization and adoption, shall be  
22 checked and compared as to descriptions and ownerships, with the county  
23 treasurer's land rolls. On or before the fifteenth day of January in  
24 each year the secretary must deliver the assessment roll or the  
25 respective segregation thereof to the county treasurer of each  
26 respective county in which the lands therein described are located, and  
27 said assessments shall become due and payable (~~(on the fifteenth day of~~  
28 ~~February following)~~) after the county treasurer has completed the  
29 property tax roll for the current year's collection and provided the  
30 notification required by RCW 84.56.020.

31       All assessments on said roll shall become delinquent on the first  
32 day of May following the filing of the roll unless the assessments are  
33 paid on or before the thirtieth day of April of said year: PROVIDED,  
34 That if an assessment is ten dollars or more for said year and if one-  
35 half of the assessment is paid on or before the thirtieth day of April,  
36 the remainder shall be due and payable on or before the thirty-first  
37 day of October following and shall be delinquent after that date. All

1 delinquent assessments shall bear interest at the rate of twelve  
2 percent per annum, computed on a monthly basis and without compounding,  
3 from the date of delinquency until paid.

4 Upon receiving the assessment roll the county treasurer shall  
5 prepare therefrom an assessment book in which shall be written the  
6 description of the land as it appears in the assessment roll, the name  
7 of the owner or owners where known, and if assessed to the unknown  
8 owners, then the word "unknown", and the total assessment levied  
9 against each tract of land. Proper space shall be left in said book  
10 for the entry therein of all subsequent proceedings relating to the  
11 payment and collection of said assessments.

12 On or before April 1st of each year, the treasurer of the district  
13 shall send a statement of assessments due. County treasurers who  
14 collect irrigation district assessments may send the statement of  
15 irrigation district assessments together with the statement of general  
16 taxes.

17 Upon payment of any assessment the county treasurer must enter the  
18 date of said payment in said assessment book opposite the description  
19 of the land and the name of the person paying and give a receipt to  
20 such person specifying the amount of the assessment and the amount paid  
21 with the description of the property assessed.

22 It shall be the duty of the treasurer of the district to furnish  
23 upon request of the owner, or any person interested, a statement  
24 showing any and all assessments levied as shown by the assessment roll  
25 in his office upon land described in such request. All statements of  
26 irrigation district assessments covering any land in the district shall  
27 show the amount of the irrigation district assessment, the dates on  
28 which the assessment is due, the place of payment, and, if the property  
29 was sold for delinquent assessments in a prior year, the amount of the  
30 delinquent assessment and the notation "certificate issued": PROVIDED,  
31 That the failure of the treasurer to render any statement herein  
32 required of him shall not render invalid any assessments made by any  
33 irrigation district.

34 It shall be the duty of the county treasurer of any county, other  
35 than the county in which the office of the board of directors is  
36 located, to make monthly remittances to the county treasurer of the  
37 county in which the office of the board of directors is located

1 covering all amounts collected by him for the irrigation district  
2 during the preceding month.

3 When the treasurer collects a delinquent assessment, the treasurer  
4 shall collect any other amounts due by reason of the delinquency,  
5 including accrued costs, which shall be deposited to the treasurer's  
6 operation and maintenance fund.

7 **Sec. 8.** RCW 85.08.480 and 1933 c 125 s 2 are each amended to read  
8 as follows:

9 The respective installments of assessments for construction or  
10 maintenance of improvements made under the provisions of this chapter,  
11 shall be collected in the same manner and shall become delinquent at  
12 the same time as general taxes, certificates of delinquency shall be  
13 issued, and the lien of the assessment shall be enforced by foreclosure  
14 and sale of the property assessed, as in the case of general taxes, all  
15 according to the laws in force on January 1, 1923, except as  
16 hereinafter specifically provided.

17 The annual assessments or installments of assessments, both for  
18 construction and for maintenance and repairs of the diking and/or  
19 drainage system shall become due in two equal installments, one-half  
20 being payable on or before (~~May~~) April 30th, and the other half on or  
21 before (~~November 30th~~) October 31st; and delinquency interest thereon  
22 shall run from said dates on said respective halves of said  
23 assessments.

24 The rate of interest thereon after delinquency, also the rate of  
25 interest borne by certificates of delinquency, shall be (~~ten~~) twelve  
26 percent per annum. Certificates of delinquency for any assessment or  
27 installment thereof shall be issued upon demand and payment of such  
28 delinquent assessment and the fee for the same at any time after the  
29 expiration of twelve months after the date of delinquency thereof. In  
30 case no certificate of delinquency be issued after the expiration of  
31 four years from date of delinquency of assessments for construction  
32 costs, or after the expiration of two years from date of delinquency of  
33 assessments for maintenance or repairs, certificates of delinquency  
34 shall be issued to the county, and foreclosure thereof shall forthwith  
35 be effected in the manner provided in (~~sections 11292 to 11317~~  
36 inclusive) chapter 84.64 RCW.



1 The holder of a certificate of delinquency for any drainage, diking  
2 or sewerage improvement district or consolidated district assessment or  
3 installment thereof may pay any delinquent general taxes upon the  
4 property described therein, and may redeem any certificate of  
5 delinquency for general taxes against said property and the amount so  
6 paid together with interest thereon at the rate provided by law shall  
7 be included in the lien of said certificate of delinquency.

8 The expense of foreclosure proceedings by the county shall be paid  
9 by the districts whose liens are foreclosed: Costs of foreclosure by  
10 the county or private persons as provided by law, shall be included in  
11 the judgment of foreclosure.

12 **Sec. 9.** RCW 82.45.090 and 2003 c 53 s 404 are each amended to read  
13 as follows:

14 (1) Except for a sale of a beneficial interest in real property  
15 where no instrument evidencing the sale is recorded in the official  
16 real property records of the county in which the property is located,  
17 the tax imposed by this chapter shall be paid to and collected by the  
18 treasurer of the county within which is located the real property which  
19 was sold. In collecting the tax the treasurer shall act as agent for  
20 the state. The county treasurer shall cause a ((stamp)) verification  
21 of payment evidencing satisfaction of the lien to be affixed to the  
22 instrument of sale or conveyance prior to its recording or to the real  
23 estate excise tax affidavit in the case of used mobile home sales and  
24 used floating home sales. A receipt issued by the county treasurer for  
25 the payment of the tax imposed under this chapter shall be evidence of  
26 the satisfaction of the lien imposed hereunder and may be recorded in  
27 the manner prescribed for recording satisfactions of mortgages. No  
28 instrument of sale or conveyance evidencing a sale subject to the tax  
29 shall be accepted by the county auditor for filing or recording until  
30 the tax shall have been paid and the ((stamp)) verification of payment  
31 affixed thereto; in case the tax is not due on the transfer, the  
32 instrument shall not be so accepted until suitable notation of such  
33 fact has been made on the instrument by the treasurer. The county  
34 treasurer shall require a verification of payment that evidences  
35 satisfaction of all property tax upon a used mobile home, used  
36 manufactured home, used park model mobile home, or used floating home,  
37 to be affixed to any instrument of sale or conveyance thereof, or upon

1 the real estate excise tax affidavit. No real estate excise tax  
2 affidavit, instrument of sale, or conveyance for a used mobile home,  
3 used manufactured home, used park model mobile home, or used floating  
4 home will be accepted by the county auditor for filing or recording  
5 until the property tax has been paid and the verification of payment  
6 affixed thereto.

7 (2) For a sale of a beneficial interest in real property where a  
8 tax is due under this chapter and where no instrument is recorded in  
9 the official real property records of the county in which the property  
10 is located, the sale shall be reported to the department of revenue  
11 within five days from the date of the sale on such returns or forms and  
12 according to such procedures as the department may prescribe. Such  
13 forms or returns shall be signed by both the transferor and the  
14 transferee and shall be accompanied by payment of the tax due.

15 (3) Any person who intentionally makes a false statement on any  
16 return or form required to be filed with the department under this  
17 chapter is guilty of perjury under chapter 9A.72 RCW.

18 **Sec. 10.** RCW 84.69.030 and 1991 c 245 s 32 are each amended to  
19 read as follows:

20 (~~Except in cases wherein the county legislative authority acts~~  
21 ~~upon its own motion,~~) No orders for a refund under this chapter shall  
22 be made except on a claim:

23 (1) Verified by the person who paid the tax, the person's guardian,  
24 executor or administrator; and

25 (2) Filed with the county treasurer within three years after  
26 (~~making~~) the due date of the payment sought to be refunded; and

27 (3) Stating the statutory ground upon which the refund is claimed.

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