
ENGROSSED SUBSTITUTE SENATE BILL 5131

State of Washington

66th Legislature

2019 Regular Session

By Senate Housing Stability & Affordability (originally sponsored by Senators Takko, Short, and Kuderer)

READ FIRST TIME 01/24/19.

1 AN ACT Relating to sales of manufactured/mobile or park model
2 homes at county treasurer's foreclosure or distraint sales; and
3 amending RCW 46.12.700 and 84.56.070.

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

5 **Sec. 1.** RCW 46.12.700 and 2011 c 171 s 38 are each amended to
6 read as follows:

7 (1) **Titling options.** An owner of a manufactured home shall
8 establish ownership in the manufactured home by either:

9 (a) Applying for a certificate of title as required under this
10 chapter; or

11 (b) Eliminating the certificate of title under chapter 65.20 RCW.

12 (2) **Exemption.** This section does not apply to a manufactured home
13 held for resale by a dealer or manufacturer.

14 (3) **Transferring ownership.** (a) A registered owner of record must
15 sign the certificate of title releasing the owner's interest when
16 transferring ownership of a manufactured home. If the manufactured
17 home was manufactured before June 15, 1976, the registered owner must
18 sign an affidavit on a form approved by the department. The affidavit
19 must state that the purchaser was notified that failure of the
20 manufactured home to meet federal housing and urban development
21 standards or failure of the manufactured home to meet a fire and

1 safety inspection by the department of labor and industries may
2 result in denial by a local jurisdiction of a permit to site the
3 manufactured home.

4 (b) When a manufactured/mobile or park model home is sold at a
5 county treasurer's foreclosure or distraint sale, the registered
6 owner of record, legal owner on title, and the purchaser are not
7 required to sign the certificate of title and title application to
8 transfer title. Any lienholder interest in a manufactured/mobile or
9 park model home is extinguished by the county treasurer's foreclosure
10 or distraint sale, provided that such lienholder has been provided a
11 copy of the notice of the sale at his or her last known address, by
12 registered letter, at least thirty days prior to the date of sale.

13 (4) **Evidence of taxes paid.** Before accepting an application for a
14 certificate of title for a manufactured home, the department, county
15 auditor or other agent, or subagent appointed by the director shall
16 require the applicant to provide evidence that any taxes due on the
17 sale of the manufactured home under chapters 82.45 and 84.52 RCW have
18 been paid. Acceptable evidence includes a copy of:

19 (a) The real estate excise tax affidavit that has been stamped by
20 the county treasurer; or

21 (b) A treasurer certificate that is prepared by the treasurer of
22 the county in which a used manufactured home is located and that
23 states that all property taxes due upon the used manufactured home
24 being sold have been satisfied.

25 (5) **County assessor notification.** The department shall notify the
26 county assessor of the county where the manufactured home is located
27 when ownership of a manufactured home is transferred. The
28 notification must include the name and address of the former owner
29 and the new owner.

30 (6) **Title elimination.** The certificate of title for a
31 manufactured home may be eliminated or not issued when the
32 manufactured home is registered under chapter 65.20 RCW. If the
33 certificate of title is eliminated or not issued, the application
34 must be recorded in the county property records of the county where
35 the real property to which the home is affixed is located. All
36 vehicle license fees and taxes applicable to manufactured homes under
37 this chapter are due and must be collected before recording the
38 ownership with the county auditor.

39 (7) **Rules.** The department may adopt rules as necessary to
40 implement this section.

1 **Sec. 2.** RCW 84.56.070 and 2015 c 95 s 8 are each amended to read
2 as follows:

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

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

11 (3) In the event that the treasurer is unable to collect the
12 taxes when due under this section, the treasurer must prepare papers
13 in distraint. The papers must contain a description of the personal
14 property, the amount of taxes including any amounts deferred under
15 chapters 84.37 and 84.38 RCW that are a lien on the personal property
16 to be distrained, the amount of the accrued interest at the rate
17 provided by law from the date of delinquency, and the name of the
18 owner or reputed owner.

19 (a) The treasurer must without demand or notice distraint
20 sufficient goods and chattels belonging to the person charged with
21 the taxes to pay the same, with interest at the rate provided by law
22 from the date of delinquency, together with all accruing costs. The
23 treasurer must proceed to advertise the distraint by posting written
24 notices in three public places in the county in which the property
25 has been distrained, including the county courthouse. The notice must
26 state the time when and place where the property will be sold.

27 (b) The county treasurer, or the treasurer's deputy, must tax the
28 same fees for making the distraint and sale of goods and chattels for
29 the payment of taxes as are allowed by law to sheriffs for making
30 levy and sale of property on execution. Traveling fees must be
31 computed from the county seat of the county to the place of making
32 distraint.

33 (c) If the taxes for which the property is distrained, and the
34 interest and costs accruing thereon, are not paid before the date
35 appointed for the sale, which may not be less than ten days after the
36 taking of the property, the treasurer or treasurer's designee must
37 proceed to sell the property at public auction, or so much thereof as
38 is sufficient to pay the taxes and any amounts deferred under
39 chapters 84.37 and 84.38 RCW that are a lien on the property to be
40 sold, with interest and costs. If there is any excess of money

1 arising from the sale of any personal property, the treasurer must
2 pay the excess less any cost of the auction to the owner of the
3 property so sold or to his or her legal representative.

4 (d) If necessary to distraint any standing timber owned separately
5 from the ownership of the land upon which the same may stand, or any
6 fish trap, pound net, reef net, set net, or drag seine fishing
7 location, or any other personal property as the treasurer determines
8 to be incapable or reasonably impracticable of manual delivery, it is
9 deemed to have been distrained and taken into possession when the
10 treasurer has, at least thirty days before the date fixed for the
11 sale thereof, filed with the auditor of the county wherein the
12 property is located a notice in writing reciting that the treasurer
13 has distrained the property. The notice must describe the property,
14 give the name of the owner or reputed owner, the amount of the tax
15 due, with interest, and the time and place of sale. A copy of the
16 notice must also be sent to the owner or reputed owner at his or her
17 last known address, by registered letter at least thirty days prior
18 to the date of sale.

19 (e) If the county treasurer has reasonable grounds to believe
20 that any personal property, including mobile homes, manufactured
21 homes, or park model trailers, upon which taxes have been levied, but
22 not paid, is about to be removed from the county where the property
23 has been assessed, or is about to be destroyed, sold, or disposed of,
24 the county treasurer may demand the taxes, without the notice
25 provided for in this section, and if necessary distraint sufficient
26 goods and chattels to pay the same.

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

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