

**Chapter 36.29 RCW  
COUNTY TREASURER**

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treasurer's liability: RCW 89.30.313.*

*Recording of town plats, proceedings for violations brought in name of treasurer: RCW 58.08.035.*

*School districts, treasurer as ex officio treasurer of: RCW 28A.510.270.*

*Taxes, property, penalty for nonperformance of duty: RCW 84.09.040.*

*Taxes and assessments, prepayment and deposit of: RCW 36.32.120.*

*Unclaimed money and property in hands of public authority, disposition: RCW 63.30.040.*

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*Violations bureau moneys remitted to: RCW 3.30.090.*

*Water-sewer districts, bonds, payment of interest: RCW 57.20.130.*

*Weed district, treasurer as ex officio treasurer of: RCW 17.04.250.*

**RCW 36.29.010 General duties.** (1) The county treasurer:

(a) Shall receive all money due the county and disburse it on warrants issued and attested by the county auditor and electronic funds transfer under RCW 39.58.750 as attested by the county auditor;

(b) Shall issue a receipt in duplicate for all money received other than taxes; the treasurer shall deliver immediately to the person making the payment the original receipt and the duplicate shall be retained by the treasurer;

(c) Shall designate as cleared or redeemed in the appropriate county accounting records, the date of redemption or, in the case of proper contract between the treasurer and a qualified public depositary, the treasurer may consider the date cleared or redeemed by the financial institution as the date of redemption;

(d) May, in cases where there are insufficient funds for the redemption of warrants issued by the county or any taxing district for which the county treasurer acts as treasurer, using such funds as not necessary for immediate expenditure, contract with the county or any taxing district for a mutually agreed upon period of time, including for appropriate interest to cover such insufficient funds prior to the issuance of said warrants. In each instance, the county or any taxing district shall not issue additional warrants against funds where a contract is in place with the county treasurer without first contacting the county treasurer and, if necessary, renegotiating a contract to cover such additional funding as may be mutually agreed to;

(e) Shall maintain financial records reflecting receipts and disbursement by fund in accordance with generally accepted accounting principles;

(f) Shall account for and pay all bonded indebtedness for the county and all special districts for which the county treasurer acts as treasurer;

(g) Shall invest all funds of the county or any special district in the treasurer's custody, not needed for immediate expenditure, in a manner consistent with appropriate statutes. If cash is needed to redeem warrants issued from any fund in the custody of the treasurer, the treasurer shall liquidate investments in an amount sufficient to cover such warrant redemptions;

(h) May provide certain collection services for county departments; and

(i) May contract with another county treasurer, the state treasurer, or both, for any duty or service performed by the contracting county treasurer, except that no contracted treasurer may perform a duty that is in conflict with his or her own duties as treasurer or that is in conflict with any other statutory or ethical requirements.

(2) The treasurer, at the expiration of the term of office, shall make a complete settlement with the county legislative authority, and shall deliver to the successor all public money, books, and papers in the treasurer's possession.

(3) Money received by all entities for whom the county treasurer serves as treasurer must be deposited within twenty-four hours in an account designated by the county treasurer unless a waiver is granted by the county treasurer in accordance with RCW 43.09.240. [2023 c 75 s 1; 2019 c 20 s 1; 2005 c 502 s 2; 2002 c 168 s 4; 2001 c 299 s 4; 1998 c 106 s 3; 1995 c 38 s 4; 1994 c 301 s 7; 1991 c 245 s 4; 1963 c 4 s 36.29.010. Prior: (i) 1893 c 104 s 1; Code 1881 s 2740; 1863 p 553 s 3; 1854 p 427 s 3; RRS s 4109. (ii) Code 1881 s 2742; 1863 p 553 s 5; 1854 p 427 s 5; RRS s 4110. (iii) Code 1881 s 2743; 1863 p 553 s 6; 1854 p 427 s 6; RRS s 4111. (iv) 1895 c 73 s 4; Code 1881 s 2744; 1863 p 553 s 7; 1854 p 427 s 7; RRS s 4113. (v) Code 1881 s 2745; 1863 p 553 s 8; RRS s 4114. (vi) 1893 c 104 s 3; Code 1881 s 2748; 1863 p 554 s 11; 1854 p 428 s 11; RRS s 4120. (vii) Code 1881 s 2750; 1863 p 554 s 13; 1854 p 428 s 13; RRS s 4121. (viii) 1895 c 73 s 3; RRS s 4122.]

**Effective date—2005 c 502:** See note following RCW 1.12.070.

**Acts of municipal officers ratified and confirmed—1995 c 38:** See note following RCW 3.02.045.

**RCW 36.29.020 Custodian of moneys—Investing tribal funds—  
Investment of funds not required for immediate expenditures—Service  
fee.**

(1)(a) The county treasurer shall keep all moneys belonging to the state, or to any county, in his or her own possession until disbursed according to law. The county treasurer shall not place the same in the possession of any person to be used for any purpose; nor shall he or she loan or in any manner use or permit any person to use the same; but it shall be lawful for a county treasurer to deposit any such moneys in any regularly designated qualified public depository. Any municipal corporation may by action of its governing body authorize any of its funds which are not required for immediate expenditure, and which are in the custody of the county treasurer or other municipal corporation treasurer, to be invested by such treasurer.

(b) Subject to the approval of the county treasurer, an authorized tribal official may, when expressly designated by a tribal constitution, ordinance, or resolution as having the authority to invest funds of a qualifying federally recognized tribe or federally recognized political subdivisions thereof, enter into an intergovernmental agreement to invest tribal funds with the county treasurer. Tribal funds invested in this way must be under the control of or in the custody of the tribe or a political subdivision thereof, and the tribe must warrant that the use or disposition of the funds are not subject to, or are used and deposited with, federal approval, and must warrant that the funds are not immediately required to meet current demands.

(c) The county treasurer may invest in savings or time accounts in designated qualified public depositories or in certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States; in bankers' acceptances purchased on the secondary market, in federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures and guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system or deposit such funds or any portion thereof in investment deposits as defined in RCW 39.58.010 secured by collateral in accordance with the provisions of chapters 39.58 and 39.59 RCW: PROVIDED, Five percent of the earnings, with an annual maximum of \$50, on each transaction authorized by the governing body or authorized tribal official shall be paid as an investment service fee to the office of the county treasurer or other municipal corporation treasurer when the earnings become available to the governing body or tribe: PROVIDED FURTHER, That if such investment service fee amounts to five dollars or less the county treasurer or other municipal corporation treasurer may waive such fee.

(d) If in the judgment of the governing body of the municipal corporation, the authorized tribal official, or the county treasurer it is necessary to redeem or to sell any of the purchased securities before their ultimate maturity date, the governing body or authorized tribal official may, by resolution or by official request, direct the county treasurer pursuant to \*RCW 36.29.010(8) to cause such redemption to be had at the redemption value of the securities or to

sell the securities at not less than market value and accrued interest.

(2) Whenever the funds of any municipal corporation which are not required for immediate expenditure are in the custody or control of the county treasurer, and the governing body of such municipal corporation has not taken any action pertaining to the investment of any such funds, the county finance committee shall direct the county treasurer, under the investment policy of the county finance committee, to invest, to the maximum prudent extent, such funds or any portion thereof in savings or time accounts in designated qualified public depositories or in certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States, in bankers' acceptances purchased on the secondary market, in federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures and guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system or deposit such funds or any portion thereof in investment deposits as defined in RCW 39.58.010 secured by collateral in accordance with the provisions of chapters 39.58 and 39.59 RCW: PROVIDED, That the county treasurer shall have the power to select the specific qualified financial institution in which the funds may be invested. The interest or other earnings from such investments or deposits shall be deposited in the current expense fund of the county and may be used for general county purposes. The investment or deposit and disposition of the interest or other earnings therefrom authorized by this paragraph shall not apply to such funds as may be prohibited by the state Constitution from being so invested or deposited. [2023 c 74 s 1; 1999 c 18 s 4; 1997 c 393 s 4; 1991 c 245 s 5; 1984 c 177 s 7; 1982 c 73 s 1; 1980 c 56 s 1; 1979 c 57 s 1; 1973 1st ex.s. c 140 s 1; 1969 ex.s. c 193 s 26; 1967 c 173 s 1; 1965 c 111 s 2; 1963 c 4 s 36.29.020. Prior: 1961 c 254 s 1; 1895 c 73 s 1; RRS s 4112.]

**\*Reviser's note:** RCW 36.29.010 was amended by 2023 c 75 s 1, changing subsection (8) to subsection (1)(g).

**Construction—Severability—1969 ex.s. c 193:** See notes following RCW 39.58.010.

*Liability of treasurers and state treasurer for losses on public deposits: RCW 39.58.140.*

*Public depositories: Chapter 39.58 RCW.*

**RCW 36.29.022 Combining of moneys for investment.** Upon the request of one or several units of local government or authorized tribal officials of tribes that invest their money with the county under the provisions of RCW 36.29.020, the treasurer of that county may combine those units' and/or tribes' moneys for the purposes of investment. [2023 c 74 s 2; 1986 c 294 s 11.]

**RCW 36.29.024 Investment expenses.** (1) The county treasurer may deduct the amounts necessary to reimburse the treasurer's office for the actual expenses the office incurs and to repay any county funds appropriated and expended for the initial administrative costs of establishing a county investment pool provided in RCW 36.29.022. These funds shall be used by the county treasurer as a revolving fund to defray the cost of administering the pool without regard to budget limitations. Any credits or payments to political subdivisions or tribal governments shall be calculated and made in a manner which equitably reflects the differing amounts of the political subdivision's respective deposits in the county investment pool and the differing periods of time for which the amounts were placed in the county investment pool.

(2) A county investment pool must be available for investment of funds of any local government or tribal government that invests its money with the county under the provisions of RCW 36.29.020, and a county treasurer shall follow the request from the local government or tribal government to invest its funds in the pool.

(3) As used in this section "actual expenses" include only the county treasurer's direct and out-of-pocket costs and do not include indirect or loss of opportunity costs. As used in this section, "direct costs" means those costs that can be identified specifically with the administration of the county investment pool. Direct costs include: (a) Compensation of employees for the time devoted and identified specifically to administering the pool; and (b) the cost of materials, services, or equipment acquired, consumed, or expended specifically for the purpose of administering the pool. [2023 c 74 s 3; 2009 c 553 s 1; 2004 c 79 s 3; 1988 c 281 s 5.]

**RCW 36.29.025 Official seal.** The county treasurer in each of the organized counties of the state of Washington, shall be by his or her county provided with a seal of office for the authentication of all tax deeds, papers, writing and documents required by law to be certified or authenticated by him or her. Such seal shall bear the device of crosskeys and the words: Official Seal Treasurer . . . . . County, Washington; and an imprint of such seal, together with the certificate of the county treasurer that such seal has been regularly adopted, shall be filed in the office of the county auditor of such county. [2009 c 549 s 4061; 1963 c 4 s 36.29.025. Prior: 1903 c 15 s 1; RRS s 4125.]

**RCW 36.29.090 Suspension of treasurer.** Whenever an action based upon official misconduct is commenced against any county treasurer the county commissioners may suspend the treasurer from office until such suit is determined, and may appoint some person to fill the vacancy. [2001 c 299 s 6; 1963 c 4 s 36.29.090. Prior: 1895 c 73 s 2; Code 1881 s 2749; 1863 p 554 s 12; 1854 p 428 s 12; RRS s 4124.]

**RCW 36.29.100 Ex officio collector of first-class city taxes.** The county treasurer of each county in which there is a city of the first class is ex officio collector of city taxes of such city, and before entering upon the duties of office the treasurer shall execute in favor of the city and file with the clerk thereof a good and sufficient bond, the penal sum to be fixed by the city council, such



bond to be approved by the mayor of such city or other authority thereof by whom the bond of the city treasurer is required to be approved. All special assessments and special taxation for local improvements assessed on property benefited shall be collected by the city treasurer. [2001 c 299 s 7; 1963 c 4 s 36.29.100. Prior: 1895 c 160 s 1; 1893 c 71 s 4; RRS s 11321.]

**RCW 36.29.110 City taxes.** All city taxes and earnings on such taxes, as provided for in RCW 36.29.020, collected during the month shall be remitted to the city by the county treasurer on or before the tenth day of the following month. The county treasurer shall submit a statement of taxes collected with such remittance. To facilitate the investment of collected taxes, the treasurer may invest as provided for in RCW 36.29.020 without the necessity of the cities specifically requesting combining funds for the purposes of investment. [1991 c 245 s 7; 1963 c 4 s 36.29.110. Prior: 1905 c 157 s 1; 1895 c 160 s 2; 1893 c 71 s 5; RRS s 11322.]

**RCW 36.29.120 Ex officio collector of other city taxes.** For the purpose of collection of all taxes levied for cities and towns of other than the first class, the county treasurer of the county wherein such city or town is situated shall be ex officio tax collector. [1963 c 4 s 36.29.120. Prior: 1893 c 72 s 3; RRS s 11330.]

**RCW 36.29.130 Duty to collect taxes.** The county treasurer, upon receipt of the tax roll, shall proceed to collect and receipt for the municipal taxes extended thereon at the same time and in the same manner as he or she proceeds in the collection of other taxes on such roll. [2009 c 549 s 4062; 1963 c 4 s 36.29.130. Prior: 1893 c 72 s 7; RRS s 11334.]

**RCW 36.29.160 Segregation and collection of specified assessments and charges made by public utility districts, water-sewer districts, or the county—Fee.** The county treasurer shall make segregation, collect, and receive from any owner or owners of any subdivision or portion of any lot, tract or parcel of land upon which assessments or charges have been made or may be made by public utility districts, water-sewer districts, or the county, under the terms of Title 54 RCW, Title 57 RCW, or chapter 36.88, 36.89, or 36.94 RCW, such portion of the assessments or charges levied or to be levied against such lot, tract or parcel of land in payment of such assessment or charges as the board of commissioners of the public utility district, the water-sewer district commissioners or the board of county commissioners, respectively, shall certify to be chargeable to such subdivision, which certificate shall state that such property as segregated is sufficient security for the assessment or charges. Upon making collection upon any such subdivision the county treasurer shall note such payment upon the records of the office of the treasurer and give receipt therefor. When a segregation is required, a certified copy of the resolution shall be delivered to the treasurer of the county in which the real property is located who shall proceed to make the segregation ordered upon being tendered a fee of three

dollars for each tract of land for which a segregation is to be made. [2001 c 299 s 8; 1998 c 106 s 4; 1996 c 230 s 1607; 1963 c 4 s 36.29.160. Prior: 1959 c 142 s 2; 1953 c 210 s 1.]

**Part headings not law—Effective date—1996 c 230:** See notes following RCW 57.02.001.

**RCW 36.29.170 Office at county seat.** The county treasurer shall keep an office at the county seat, and shall keep the same open for transaction of business during business hours; and the treasurer and the treasurer's deputy are authorized to administer all oaths necessary in the discharge of the duties of the office. [2009 c 105 s 4; 2001 c 299 s 9; 1963 c 4 s 36.29.170. Prior: Code 1881 s 2742; 1863 p 553 s 5; 1854 p 427 s 5; RRS s 4110.]

**RCW 36.29.180 Fees for handling, collecting, disbursing, and accounting for special assessments, fees, rates, or charges.** The county treasurer, in all instances where required by law to handle, collect, disburse, and account for special assessments, fees, rates, or charges within the county, may charge and collect a fee for services not to exceed four dollars per parcel for each year in which the funds are collected. Such charges for services shall be based upon costs incurred by the treasurer in handling, collecting, disbursing, and accounting for the funds.

Such fees shall be a charge against the district and shall be credited to the county current expense fund by the county treasurer. [1991 c 245 s 8; 1963 c 4 s 36.29.180. Prior: 1961 c 270 s 1.]

**RCW 36.29.190 Acceptance of electronic payments—Transaction processing costs.** (1) County treasurers are authorized to accept electronic payments for payment of any kind including, but not limited to, payment for taxes, fines, interest, penalties, special assessments, fees, rates, charges, or moneys due counties.

(a) The county treasurer must determine the amount of the transaction processing cost for electronic payments. The county treasurer's determination must be based upon costs incurred by the treasurer and may not, in any event, exceed the additional direct costs incurred by the county to accept the specific form of payment utilized by the payer.

(b) A payer using electronic payment must pay the transaction processing cost, except as otherwise provided in this section.

(2) For payments for taxes, interest associated with taxes, and penalties associated with taxes that are made by automatic clearinghouse system, federal wire, or other electronic communication, any fee associated with the transaction may be absorbed within the county treasurer's banking services budget.

(3) A county treasurer may elect to not charge transaction processing costs for all payments made for a specific category of nontax payments if the county legislative authority, or the legislative authority of a district where the county treasurer serves as ex officio treasurer, finds that not charging such transaction processing costs is in the best interests of the county or district. Interest and penalties associated with such transaction processing

costs may be absorbed by the county department or taxing district assessing the payment transactions.

(4) For purposes of this section, the following definitions apply:

(a) "Electronic payment" means a payment made using the following: Credit cards, charge cards, debit cards, smart cards, stored value cards, federal wire, automatic clearinghouse system transactions, or other electronic communication;

(b) "Nontax payments" means payments received by the county treasurer that include payments for fines, interest not associated with taxes, penalties not associated with taxes, special assessments, fees, rates, charges, or moneys due counties; and

(c) "Transaction processing cost" means the cost of processing an electronic payment as determined by the county treasurer. This cost is based on costs incurred by the county treasurer and may not exceed the additional direct costs incurred by the county to accept a specific form of electronic payment utilized by the payer. [2016 sp.s. c 5 s 1; 2003 c 23 s 8; 1997 c 393 s 19; 1996 c 153 s 3.]

**Applicability—1996 c 153:** See note following RCW 84.56.020.

**RCW 36.29.200 Collection of sales and use taxes for zoo and aquarium advisory authority.** The county treasurer or, in the case of a home rule county, the county official designated by county charter and ordinance as the official with custody over the collection of countywide tax revenues, shall receive all money representing revenues from taxes authorized under RCW 82.14.400, and shall disburse such money to the authority established in RCW 36.01.190. [1999 c 104 s 2.]

**RCW 36.29.210 Property tax exemption and deferral programs—**

**Notice.** (1) The county treasurer must post a notice describing the:

(a) Property tax exemption program pursuant to RCW 84.36.379 through 84.36.389; and

(b) Property tax deferral program pursuant to chapter 84.38 RCW.

(2) The notice required under subsection (1) of this section must be posted in a location visible to the public. [2019 c 332 s 6.]

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