RCW 63.30.270 Abandoned intangible property held by local government. (1) A local government holding abandoned intangible property that is not forwarded to the department of revenue in subsection (2) of this section is not required to maintain current records of this property for longer than five years after the property is presumed abandoned, and at that time may archive records of this intangible property and transfer the intangible property to its general fund. However, the local government remains liable to pay the intangible property to a person or entity subsequently establishing its ownership of this intangible property.

(2) Counties, cities, towns, and other municipal and quasi-municipal corporations that hold funds representing warrants canceled pursuant to RCW 36.22.100 and 39.56.040, uncashed checks, and property tax overpayments or refunds may retain the funds until the owner notifies them and establishes ownership as provided in this chapter. Counties, cities, towns, or other municipal and quasi-municipal corporations must provide to the administrator a report of property it is holding pursuant to this section. The report must identify the property and owner in the manner provided in this section and RCW 63.30.220 through 63.30.260 and the administrator must publish the information as provided in RCW 63.30.300.

(3) Courts may retain overpayments made in connection with any litigation, including traffic, criminal, and noncriminal matters, for amounts less than or equal to $10. These overpayments shall be remitted by the clerk of the court to the local treasurer for deposit in the local current expense fund. [2023 c 278 s 1; 2022 c 225 s 406.]