

RCW 84.56.050 Treasurer's duties on receiving rolls—Notice of taxes due. (1) On receipt of the certification of the tax rolls from the county assessor, the county treasurer must transfer all real and personal property taxes from the rolls to the treasurer's tax roll, and must carry forward to the current tax rolls a memorandum of all delinquent taxes on each and every description of property, entering which taxes are delinquent and the amounts for each year. Except as provided otherwise in this section, the treasurer must provide a printed notice or electronically publish, at the expense of the county, information for each taxpayer, regarding the amount of real and personal property, and the name of each tax and levy made on the same. The county treasurer must be the sole collector of all taxes, current or delinquent.

(2) For the purposes of this section, "taxpayer" means any person charged, or whose property is charged, with property tax.

(3) The person to be notified under this section is the person whose name appears on the tax roll herein mentioned. However, if:

(a) No name so appears the person to be notified is the person shown by the treasurer's tax rolls or duplicate tax receipts of any preceding year as the payer of the tax last paid on the property; or

(b) The real property taxes are paid by a bank, as defined in RCW 62A.1-201, the name of each tax and levy in the property tax information on the county treasurer's website satisfies the notice requirements of this section. [2017 c 142 s 2; 1991 c 245 s 17; 1963 c 94 s 1; 1961 c 15 s 84.56.050. Prior: 1941 c 32 s 1; 1939 c 206 s 41; 1937 c 121 s 2; 1925 ex.s. c 130 s 84; Rem. Supp. 1941 s 11245; prior: 1897 c 71 s 69; 1893 c 124 s 70; 1890 p 561 s 85; Code 1881 ss 2894, 2895.]