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HOUSE BILL 1225

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State of Washington

55th Legislature

1997 Regular Session

By Representatives Carrell, Lambert, Sherstad, Hickel and Zellinsky

Read first time 01/17/97. Referred to Committee on Law & Justice.

1 AN ACT Relating to tax lien foreclosures; and amending RCW  
2 84.64.080.

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

4 **Sec. 1.** RCW 84.64.080 and 1991 c 245 s 27 are each amended to read  
5 as follows:

6 The court shall examine each application for judgment foreclosing  
7 tax lien, and if defense (specifying in writing the particular cause of  
8 objection) be offered by any person interested in any of the lands or  
9 lots to the entry of judgment against the same, the court shall hear  
10 and determine the matter in a summary manner, without other pleadings,  
11 and shall pronounce judgment as the right of the case may be; or the  
12 court may, in its discretion, continue such individual cases, wherein  
13 defense is offered, to such time as may be necessary, in order to  
14 secure substantial justice to the contestants therein; but in all other  
15 cases the court shall proceed to determine the matter in a summary  
16 manner as above specified. In all judicial proceedings of any kind for  
17 the collection of taxes, and interest and costs thereon, all amendments  
18 which by law can be made in any personal action pending in such court  
19 shall be allowed, and no assessments of property or charge for any of

1 the taxes shall be considered illegal on account of any irregularity in  
2 the tax list or assessment rolls or on account of the assessment rolls  
3 or tax list not having been made, completed or returned within the time  
4 required by law, or on account of the property having been charged or  
5 listed in the assessment or tax lists without name, or in any other  
6 name than that of the owner, and no error or informality in the  
7 proceedings of any of the officers connected with the assessment,  
8 levying or collection of the taxes, shall vitiate or in any manner  
9 affect the tax or the assessment thereof, and any irregularities or  
10 informality in the assessment rolls or tax lists or in any of the  
11 proceedings connected with the assessment or levy of such taxes or any  
12 omission or defective act of any officer or officers connected with the  
13 assessment or levying of such taxes, may be, in the discretion of the  
14 court, corrected, supplied and made to conform to the law by the court.  
15 The court shall give judgment for such taxes, interest and costs as  
16 shall appear to be due upon the several lots or tracts described in the  
17 notice of application for judgment or complaint, and such judgment  
18 shall be a several judgment against each tract or lot or part of a  
19 tract or lot for each kind of tax included therein, including all  
20 interest and costs, and the court shall order and direct the clerk to  
21 make and enter an order for the sale of such real property against  
22 which judgment is made, or vacate and set aside the certificate of  
23 delinquency or make such other order or judgment as in the law or  
24 equity may be just. The order shall be signed by the judge of the  
25 superior court, shall be delivered to the county treasurer, and shall  
26 be full and sufficient authority for him or her to proceed to sell the  
27 property for the sum as set forth in the order and to take such further  
28 steps in the matter as are provided by law. The county treasurer shall  
29 immediately after receiving the order and judgment of the court proceed  
30 to sell the property as provided in this chapter to the highest and  
31 best bidder for cash. The acceptable minimum bid shall be the total  
32 amount of taxes, interest, penalties, and costs. All sales shall be  
33 made at a location in the county on a date and time (except Saturdays,  
34 Sundays, or legal holidays) as the county treasurer may direct, and  
35 shall continue from day to day (Saturdays, Sundays, and legal holidays  
36 excepted) during the same hours until all lots or tracts are sold,  
37 after first giving notice of the time, and place where such sale is to  
38 take place for ten days successively by posting notice thereof in three

1 public places in the county, one of which shall be in the office of the  
2 treasurer. The notice shall be substantially in the following form:

3 TAX JUDGMENT SALE

4 Public notice is hereby given that pursuant to real property tax  
5 judgment of the superior court of the county of . . . . . in the  
6 state of Washington, and an order of sale duly issued by the court,  
7 entered the . . . . day of . . . . ., . . . ., in proceedings for  
8 foreclosure of tax liens upon real property, as per provisions of law,  
9 I shall on the . . . . day of . . . . ., . . . ., at . . . . o'clock  
10 a.m., at . . . . . in the city of . . . . ., and county of  
11 . . . . ., state of Washington, sell the real property to the highest  
12 and best bidder for cash, to satisfy the full amount of taxes, interest  
13 and costs adjudged to be due.

14 In witness whereof, I have hereunto affixed my hand and seal this  
15 . . . . day of . . . . ., . . . . .

16 . . . . .  
17 Treasurer of . . . . .  
18 county.

19 No county officer or employee shall directly or indirectly be a  
20 purchaser of such property at such sale.

21 If any buildings or improvements are upon an area encompassing more  
22 than one tract or lot, the same must be advertised and sold as a single  
23 unit.

24 If the highest amount bid for any such separate unit tract or lot  
25 is in excess of the minimum bid due upon the whole property included in  
26 the certificate of delinquency, the excess shall be refunded following  
27 payment of all water and sewer district liens, on application therefor,  
28 to the record owner of the property. The record owner of the property  
29 is the person who held title on the date of (~~issuance of the~~  
30 ~~certificate of delinquency~~) the sale. In the event no claim for the  
31 excess is received by the county treasurer within three years after the  
32 date of the sale he or she shall at expiration of the three year period  
33 deposit such excess in the current expense fund of the county. The  
34 county treasurer shall execute to the purchaser of any piece or parcel  
35 of land a tax deed. The deed so made by the county treasurer, under  
36 the official seal of his or her office, shall be recorded in the same  
37 manner as other conveyances of real property, and shall vest in the

