

Chapter 36.35 RCW
TAX TITLE LANDS

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RCW 36.35.010 Purpose—Powers of county legislative authority as to tax title lands. The purpose of this chapter is to increase the power of county legislative authorities over tax title lands. The legislative authority of each county shall have the power to devote tax title lands to public use under its own control or the control of other governmental or quasi-governmental agencies, to exchange such lands for lands worth at least ninety percent of the value of the land exchanged, and to manage such lands to produce maximum revenue therefrom in the manner which derives the most income from such lands. The further purpose of this chapter is to relieve the courts of the obligation of supervising the county legislative authorities in the

management and disposition of tax title lands. [1972 ex.s. c 150 s 1.]

RCW 36.35.020 "Tax title lands" defined—Held in trust for taxing districts. The term "tax title lands" as used in this chapter shall mean any tract of land acquired by the county for lack of other bidders at a tax foreclosure sale. Tax title lands are held in trust for the taxing districts. [2007 c 295 s 2; 1972 ex.s. c 150 s 2.]

RCW 36.35.070 Chapter as alternative. The provisions of this chapter shall be deemed as alternatives to, and not be limited by, the provisions of RCW 39.33.010, 36.34.130, and 36.35.140, nor shall the authority granted in this chapter be held to be subjected to or qualified by the terms of such statutory provisions. [1998 c 106 s 22; 1972 ex.s. c 150 s 8.]

RCW 36.35.080 Other lands not affected. Nothing in this chapter shall affect any land deeded in trust to the department of natural resources or its successors pursuant to the provisions of Title 76 RCW. [1988 c 128 s 7; 1972 ex.s. c 150 s 9.]

RCW 36.35.090 Chapter not affected by other acts. Notwithstanding any provision of law to the contrary, or provisions of law limiting the authority granted in this chapter, the legislative authority of any county shall have the authority to manage and exchange tax title lands heretofore or hereafter acquired in the manner and on the terms and conditions set forth in this chapter. [1972 ex.s. c 150 s 3.]

RCW 36.35.100 Treatment of county held tax-title property. All property deeded to the county under the provisions of this chapter shall be treated as follows during the period the property is so held:

- (1) The property shall be:
 - (a) Stricken from the tax rolls as county property;
 - (b) Exempt from taxation;
 - (c) Exempt from special assessments except as provided in chapter 35.49 RCW and RCW 35.44.140 and 79.44.190; and
 - (d) Exempt from property owner association dues or fees.
- (2) The sale, management, and leasing of tax title property shall be handled as under chapter 36.35 RCW. [2007 c 295 s 3; 1998 c 106 s 13; 1961 c 15 s 84.64.220. Prior: 1925 ex.s. c 130 s 131; RRS s 11292; prior: 1899 c 141 s 27. Formerly RCW 84.64.220.]

RCW 36.35.110 Disposition of proceeds of sales. (1) No claims are allowed against the county from any municipality, school district, road district or other taxing district for taxes levied on property acquired by the county by tax deed under the provisions of this chapter, but all taxes must at the time of deeding the property be thereby canceled. However, the proceeds of any sale of any property acquired by the county by tax deed must first be applied to reimburse

the county for the costs of foreclosure and sale. The remainder of the proceeds, if any, must be applied to pay any amounts deferred under chapter 84.37 or 84.38 RCW on the property, including accrued interest, and outstanding at the time the county acquired the property by tax deed. The remainder of the proceeds, if any, must be justly apportioned to the various funds existing at the date of the sale, in the territory in which such property is located, according to the tax levies of the year last in process of collection.

(2) For purposes of this section, "costs of foreclosure and sale" means those costs of foreclosing on the property that, when collected, are subject to RCW 84.56.020(13), and the direct costs incurred by the county in selling the property. [2019 c 332 s 3; 2013 c 221 s 2; 1961 c 15 s 84.64.230. Prior: 1925 ex.s. c 130 s 132; RRS s 11293; prior: 1899 c 141 s 28. Formerly RCW 84.64.230.]

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

RCW 36.35.120 Sales of tax-title property—Reservations—Notices—Installment contracts—Separate sale of reserved resources. (1) Real property acquired by any county of this state by foreclosure of delinquent taxes may be sold by order of the county legislative authority when in the judgment of the county legislative authority it is deemed in the county's best interests to sell the real property.

(2) When the county legislative authority desires to sell any such property it may, if deemed advantageous to the county, combine any or all of the several lots and tracts of the property in one or more units, and reserve from sale coal, oil, gas, gravel, minerals, ores, fossils, timber, or other resources on or in the lands, and the right to mine for and remove the same. It must then enter an order on its records fixing the unit or units in which the property will be sold, the minimum price for each of the units, and whether the sale will be for cash or whether a contract will be offered, and reserving from sale the resources as it may determine and from which units the reservations will apply, and directing the county treasurer to sell the property in the unit or units and at not less than the price or prices and subject to the reservations so fixed by the county legislative authority. The order is subject to the approval of the county treasurer if several lots or tracts of land are combined in one unit.

(3) Except in cases where the sale is to be by direct negotiation as provided in RCW 36.35.150, the county treasurer must, upon receipt of the order, publish once a week for three consecutive weeks a notice of the sale of the property in a newspaper of general circulation in the county where the land is situated. The notice must describe the property to be sold, the unit or units, the reservations, and the minimum price fixed in the order, together with the time and place and terms of sale, in the same manner as foreclosure sales as provided by RCW 84.64.080. If a public auction sale by electronic media is conducted pursuant to RCW 36.16.145, notice must conform to requirements for a public auction sale by electronic media.

(4) The person making the bid must state whether he or she will pay cash for the amount of his or her bid or accept a real estate contract of purchase in accordance with the provisions hereinafter contained. If a public auction sale by electronic media is conducted

pursuant to RCW 36.16.145, the county may require payment by electronic funds transfer.

(5) The person making the highest bid will become the purchaser of the property. If the highest bidder is a contract bidder the purchaser must pay thirty percent of the total purchase price at the time of the sale and enter into a contract with the county as vendor and the purchaser as vendee. The contract must obligate and require the purchaser to pay the balance of the purchase price in ten equal annual installments commencing November 1st and each year following the date of the sale, and require the purchaser to pay twelve percent interest on all deferred payments, interest to be paid at the time the annual installment is due. The contract may contain a provision authorizing the purchaser to make payment in full at any time of any balance due on the total purchase price plus accrued interest on the balance. The contract must contain a provision requiring the purchaser to pay before delinquency all subsequent taxes and assessments that may be levied or assessed against the property subsequent to the date of the contract. The contract must contain a provision that time is of the essence of the contract, and that in the event of a failure of the vendee to make payments at the time and in the manner required and to keep and perform the covenants and conditions therein required of him or her, the contract may be forfeited and terminated at the election of the vendor, and that in event of the election all sums theretofore paid by the vendee will be forfeited as liquidated damages for failure to comply with the provisions of the contract. The contract must also require the vendor to execute and deliver to the vendee a deed of conveyance covering the property upon the payment in full of the purchase price, plus accrued interest.

(6) The county legislative authority may, by order entered in its records, direct that the coal, oil, gas, gravel, minerals, ores, timber, or other resources be sold apart from the land, such sale to be conducted in the manner hereinabove prescribed for the sale of the land. Any such reserved minerals or resources not exceeding two hundred dollars in value may be sold, when the county legislative authority deems it advisable, either with or without such publication of the notice of sale, and in such manner as the county legislative authority may determine will be most beneficial to the county. [2015 c 95 s 7; 2001 c 299 s 10; 1993 c 310 s 1; 1991 c 245 s 30; 1981 c 322 s 7; 1965 ex.s. c 23 s 5; 1961 c 15 s 84.64.270. Prior: 1945 c 172 s 1; 1937 c 68 s 1; 1927 c 263 s 1; 1925 ex.s. c 130 s 133; Rem. Supp. 1945 s 11294; prior: 1903 c 59 s 1; 1899 c 141 s 29; 1890 p 579 s 124; Code 1881 s 2934. Formerly RCW 84.64.270, 84.64.280, 84.64.290, and 84.64.270.]

Intent—2015 c 95: See note following RCW 36.16.145.

City may acquire property from county before resale: RCW 35.49.150.

Disposition of proceeds upon resale

generally: RCW 35.49.160.

*of property subject to diking, drainage or sewerage
improvement district assessments: RCW 85.08.500.*

*Exchange, lease, management of county tax title lands: Chapter 36.35
RCW.*

Tax title land

conveyance of to port districts: RCW 53.25.050.
may be deeded to department of natural resources for
reforestation purposes: RCW 79.22.010.
may be leased for mineral, gas and petroleum development:
Chapter 78.16 RCW.

RCW 36.35.130 Form of deed and reservation. The county treasurer shall upon payment to the county treasurer of the purchase price for the property and any interest due, make and execute under the county treasurer's hand and seal, and issue to the purchaser, a deed in the following form for any lots or parcels of real property sold under the provisions of RCW 36.35.120.

State of Washington }
County of..... } ss.

This indenture, made this day of, .. (year) . ., between, as treasurer of county, state of Washington, the party of the first part, and, party of the second part.

WITNESSETH, That whereas, at a public sale of real property, held on the . . . day of, .. (year) . ., pursuant to an order of the county legislative authority of the county of, state of Washington, duly made and entered, and after having first given due notice of the time and place and terms of the sale, and, whereas, in pursuance of the order of the county legislative authority, and of the laws of the state of Washington, and for and in consideration of the sum of dollars, lawful money of the United States of America, to me in hand paid, the receipt whereof is hereby acknowledged, I have this day sold to the following described real property, and which the real property is the property of county, and which is particularly described as follows, to wit:, the being the highest and best bidder at the sale, and the sum being the highest and best sum bid at the sale;

NOW, THEREFORE, Know ye that I,, county treasurer of the county of, state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases made and provided, do hereby grant and convey unto, heirs and assigns, forever, the real property hereinbefore described, as fully and completely as the party of the first part can by virtue of the premises convey the same.

Given under my hand and seal of office this . . . day of, .. (year) . .

.....
County Treasurer,
By
Deputy:

PROVIDED, That when by order of the county legislative authority any of the minerals or other resources enumerated in RCW 36.35.120 are reserved, the deed or contract of purchase shall contain the following reservation:

The party of the first part hereby expressly saves, excepts and reserves out of the grant hereby made, unto itself, its successors, and assigns, forever, all oils, gases, coals, ores, minerals, gravel,

timber and fossils of every name, kind or description, and which may be in or upon the lands above described; or any part thereof, and the right to explore the same for such oils, gases, coal, ores, minerals, gravel, timber and fossils; and it also hereby expressly saves reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right to enter by itself, its agents, attorneys and servants upon the lands, or any part or parts thereof, at any and all times, for the purpose of opening, developing and working mines thereon, and taking out and removing therefrom all such oils, gases, coal, ores, minerals, gravel, timber and fossils, and to that end it further expressly reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right by it or its agents, servants and attorneys at any and all times to erect, construct, maintain and use all such buildings, machinery, roads and railroads, sink such shafts, remove such oil, and to remain on the lands or any part thereof, for the business of mining and to occupy as much of the lands as may be necessary or convenient for the successful prosecution of such mining business, hereby expressly reserving to itself, its successors and assigns, as aforesaid, generally, all rights and powers in, to and over, the land, whether herein expressed or not, reasonably necessary or convenient to render beneficial and efficient the complete enjoyment of the property and the rights hereby expressly reserved. No rights shall be exercised under the foregoing reservation, by the county, its successors or assigns, until provision has been made by the county, its successors or assigns, to pay to the owner of the land upon which the rights herein reserved to the county, its successors or assigns, are sought to be exercised, full payment for all damages sustained by the owner, by reason of entering upon the land: PROVIDED, That if the owner from any cause whatever refuses or neglects to settle the damages, then the county, its successors or assigns, or any applicant for a lease or contract from the county for the purpose of prospecting for or mining valuable minerals, or operation contract, or lease, for mining coal, or lease for extracting petroleum or natural gas, shall have the right to institute such legal proceedings in the superior court of the county wherein the land is situated, as may be necessary to determine the damages which the owner of the land may suffer: PROVIDED, The county treasurer shall cross out of such reservation any of the minerals or other resources which were not reserved by order of the county legislative authority. [1998 c 106 s 14; 1961 c 15 s 84.64.300. Prior: 1945 c 172 s 2; 1927 c 263 s 2; 1925 ex.s. c 130 s 134; Rem. Supp. 1945 s 11295; prior: 1903 c 59 s 5; 1890 p 577 s 119; Code 1881 s 2938. Formerly RCW 84.64.300.]

RCW 36.35.140 Rental of tax-title property on month to month tenancy authorized. The board of county commissioners of any county may, pending sale of any county property acquired by foreclosure of delinquent taxes or amounts deferred under chapter 84.37 or 84.38 RCW, rent any portion thereof on a tenancy from month to month. From the proceeds of the rentals the board of county commissioners must first pay all expense in management of said property and in repairing, maintaining and insuring the improvements thereon. The balance of said proceeds must first be paid to reimburse the county for the costs of foreclosure and sale as defined in RCW 36.35.110. The remainder of the proceeds, if any, must be paid to the department of revenue in the amount of any taxes deferred under chapter 84.37 or 84.38 RCW on the property, including accrued interest, outstanding at the time the

county acquired the property by tax deed, and then to the various taxing units interested in the taxes levied against said property in the same proportion as the current tax levies of the taxing units having levies against said property. [2013 c 221 s 3; 1961 c 15 s 84.64.310. Prior: 1945 c 170 s 1; Rem. Supp. 1945 s 11298-1. Formerly RCW 84.64.310.]

RCW 36.35.150 Tax-title property may be disposed of without bids in certain cases—Disposal for affordable housing purposes.

(1) The county legislative authority may dispose of tax foreclosed property by private negotiation, without a call for bids, for not less than the principal amount of the unpaid taxes in any of the following cases:

(a) When the sale is to any governmental agency and for public purposes; (b) when the county legislative authority determines that it is not practical to build on the property due to the physical characteristics of the property or legal restrictions on construction activities on the property; (c) when the property has an assessed value of less than five hundred dollars and the property is sold to an adjoining landowner; or (d) when no acceptable bids were received at the attempted public auction of the property, if the sale is made within twelve months from the date of the attempted public auction.

(2) Except when a county legislative authority purchases the tax foreclosed property for public purposes, the county legislative authority must give notice to any city in which any tax foreclosed property is located within at least sixty days of acquiring such property, and the county may not dispose of the property at public auction or by private negotiation before giving such notice. The notice must offer the city the opportunity to purchase the property for the original minimum bid under RCW 84.64.080, together with any direct costs incurred by the county in the sale. If the city chooses to purchase the property, the following conditions apply:

(a) The city must accept the offer within thirty days of receiving notice, unless the county agrees to extend the offer;

(b) The city must provide that the property is suitable and will be used for an affordable housing development as defined in RCW 36.130.010; and

(c) The city must agree to transfer the property to a local housing authority or other nonprofit entity eligible to receive assistance from the affordable housing program under chapter 43.185A RCW. The city must be reimbursed by the housing authority or other nonprofit entity for the amount the city paid to purchase the property together with any direct costs incurred by the city in the transfer to the housing authority or other nonprofit entity. [2016 c 63 s 1; 2001 c 299 s 11; 1997 c 244 s 2; 1993 c 310 s 2; 1961 c 15 s 84.64.320. Prior: 1947 c 238 s 1; Rem. Supp. 1947 s 11295-1. Formerly RCW 84.64.320.]

Effective date—1997 c 244: See note following RCW 84.36.015.

RCW 36.35.160 Quieting title to tax-title property. In any and all instances in this state in which a treasurer's deed to real property has been or shall be issued to the county in proceedings to foreclose the lien of general taxes, and for any reason a defect in title exists or adverse claims against the same have not been legally

determined, the county or its successors in interest or assigns shall have authority to institute an action in the superior court in the county to correct such defects, and to determine such adverse claims and the priority thereof as provided in RCW 36.35.160 through 36.35.270. [1998 c 106 s 15; 1961 c 15 s 84.64.330. Prior: 1931 c 83 s 1; 1925 ex.s. c 171 s 1; RRS s 11308-1. Formerly RCW 84.64.330.]

RCW 36.35.170 Quieting title to tax-title property—Form of action—Pleadings. The county or its successors in interest or assigns shall have authority to include in one action any and all tracts of land in which plaintiff or plaintiffs in such action, jointly or severally, has or claims to have an interest. Such action shall be one in rem as against every right and interest in and claim against any and every part of the real property involved, except so much thereof as may be at the time the summons and notice is filed with the clerk of the superior court in the actual, open and notorious possession of any person or corporation, and then except only as to the interest claimed by such person so in possession: PROVIDED, That the possession required under the provisions of RCW 36.35.160 through 36.35.270 shall be construed to be that by personal occupancy only, and not merely by representation or in contemplation of law. No person, firm or corporation claiming an interest in or to such lands need be specifically named in the summons and notice, except as in RCW 36.35.160 through 36.35.270, and no pleadings other than the summons and notice and the written statements of those claiming a right, title and interest in and to the property involved shall be required. [1998 c 106 s 16; 1961 c 15 s 84.64.340. Prior: 1931 c 83 s 2; 1925 ex.s. c 171 s 2; RRS s 11308-2. Formerly RCW 84.64.340.]

RCW 36.35.180 Quieting title to tax-title property—Summons and notice. Upon filing a copy of the summons and notice in the office of the county clerk, service thereof as against every interest in and claim against any and every part of the property described in such summons and notice, and every person, firm, or corporation, except one who is in the actual, open and notorious possession of any of the properties, shall be had by publication in the official county newspaper for six consecutive weeks; and no affidavit for publication of such summons and notice shall be required. In case special assessments imposed by a city or town against any of the real property described in the summons and notice remain outstanding, a copy of the same shall be served on the treasurer of the city or town within which such real property is situated within five days after such summons and notice is filed.

The summons and notice in such action shall contain the title of the court; specify in general terms the years for which the taxes were levied and the amount of the taxes and the costs for which each tract of land was sold; give the legal description of each tract of land involved, and the tax record owner thereof during the years in which the taxes for which the property was sold were levied; state that the purpose of the action is to foreclose all adverse claims of every nature in and to the property described, and to have the title of existing liens and claims of every nature against the described real property, except that of the county, forever barred.

The summons and notice shall also summon all persons, firms and corporations claiming any right, title and interest in and to the described real property to appear within sixty days after the date of the first publication, specifying the day and year, and state in writing what right, title and interest they have or claim to have in and to the property described, and file the same with the clerk of the court above named; and shall notify them that in case of their failure so to do, judgment will be rendered determining that the title to the real property is in the county free from all existing adverse interests, rights or claims whatsoever: PROVIDED, That in case any of the lands involved is in the actual, open and notorious possession of anyone at the time the summons and notice is filed, as herein provided, a copy of the same modified as herein specified shall be served personally upon such person in the same manner as summons is served in civil actions generally. The summons shall be substantially in the form above outlined, except that in lieu of the statement relative to the date and day of publication it shall require the person served to appear within twenty days after the day of service, exclusive of the date of service, and that the day of service need not be specified therein, and except further that the recitals regarding the amount of the taxes and costs and the years the same were levied, the legal description of the land and the tax record owner thereof may be omitted except as to the land occupied by the persons served.

Every summons and notice provided for in RCW 36.35.160 through 36.35.270 shall be subscribed by the prosecuting attorney of the county, or by any successor or assign of the county or his or her attorney, as the case may be, followed by the post office address of the successor or assign. [2009 c 549 s 4075; 1998 c 106 s 17; 1961 c 15 s 84.64.350. Prior: 1931 c 83 s 3; 1925 ex.s. c 171 s 3; RRS s 11308-3. Formerly RCW 84.64.350.]

RCW 36.35.190 Quieting title to tax-title property—Redemption before judgment. (1) Any person, firm or corporation who or which may have been entitled to redeem the property involved prior to the issuance of the treasurer's deed to the county, and his or her or its successor in interest, has the right, at any time after the commencement of, and prior to the judgment in the action authorized herein, to redeem such property by paying to the county treasurer:

(a) The amount of any taxes deferred under chapter 84.37 or 84.38 RCW on the property, including accrued interest, outstanding at the time the county acquired the property by tax deed;

(b) The amount of the taxes for which the property was sold to the county, and the amount of any other general taxes which may have accrued prior to the issuance of said treasurer's deed, together with interest on all such taxes from the date of delinquency thereof, respectively, at the rate of twelve percent per annum;

(c) For the benefit of the assessment district concerned the amount of principal, penalty and interest of all special assessments, if any, which have been levied against such property; and

(d) Such proportional part of the costs of the tax or tax deferral foreclosure proceedings and of the action herein authorized as the county treasurer determines.

(2) Upon redemption of any property before judgment as herein provided, the county treasurer must issue to the redemptioner a certificate specifying the amount of the taxes, including amounts

deferred under chapters 84.37 and 84.38 RCW, special assessments, penalty, interest and costs charged describing the land and stating that the taxes, including any applicable deferred taxes, special assessments, penalty, interest and costs specified have been fully paid, and the liens thereof discharged. Such certificate must clear the land described therein from any claim of the county based on the treasurer's deed previously issued in the tax or tax deferral foreclosure proceedings. [2013 c 221 s 4; 2009 c 549 s 4076; 1961 c 15 s 84.64.360. Prior: 1925 ex.s. c 171 s 4; RRS s 11308-4. Formerly RCW 84.64.360.]

RCW 36.35.200 Quieting title to tax-title property—Judgment.

At any time after the return day named in the summons and notice the plaintiff in the cause shall be entitled to apply for judgment. In case any person has appeared in such action and claimed any interest in the real property involved adverse to that of the county or its successors in interest, such person shall be given a three days' notice of the time when application for judgment shall be made. The court shall hear and determine the matter in a summary manner similar to that provided in RCW 84.64.080, relating to judgment and order of sale in general tax foreclosure proceedings, and shall pronounce and enter judgment according to the rights of the parties and persons concerned in the action. No order of sale shall be made nor shall any sale on execution be necessary to determine the title of the county to the real property involved in such action. [1961 c 15 s 84.64.370. Prior: 1931 c 83 s 4; 1925 ex.s. c 171 s 5; RRS s 11308-5. Formerly RCW 84.64.370.]

RCW 36.35.210 Quieting title to tax-title property—Proof—Presumptions. The right of action of the county, its successors or assigns, under RCW 36.35.160 through 36.35.270 shall rest on the validity of the taxes involved, and the plaintiff shall be required to prove only the amount of the former judgment foreclosing the lien thereof, together with the costs of the foreclosure and sale of each tract of land for the taxes, and all the presumptions in favor of the tax foreclosure sale and issuance of treasurer's deed existing by law shall obtain in the action. [1998 c 106 s 18; 1961 c 15 s 84.64.380. Prior: 1931 c 83 s 5; 1925 ex.s. c 171 s 6; RRS s 11308-6. Formerly RCW 84.64.380.]

RCW 36.35.220 Quieting title to tax-title property—Appearance fee—Tender of taxes. Any person filing a statement in such action must pay the clerk of the court an appearance fee in the amount required by the county for appearances in civil actions, and is required to tender the amount of all taxes, including any amounts deferred under chapter 84.37 or 84.38 RCW, interest and costs charged against the real property to which he or she lays claim, and no further costs in such action may be required or recovered. [2013 c 221 s 5; 2009 c 549 s 4077; 1961 c 15 s 84.64.390. Prior: 1925 ex.s. c 171 s 7; RRS s 11308-7. Formerly RCW 84.64.390.]

RCW 36.35.230 Quieting title to tax-title property—Appellate review. Any person aggrieved by the judgment rendered in such action may seek appellate review of the part of said judgment objectionable to him or her in the manner and within the time prescribed for appeals in RCW 84.64.120. [2009 c 549 s 4078; 1988 c 202 s 71; 1971 c 81 s 155; 1961 c 15 s 84.64.400. Prior: 1925 ex.s. c 171 s 8; 1925 ex.s. c 130 s 121; RRS s 11308-8; prior: 1903 c 59 s 4; 1897 c 71 s 104; 1893 c 124 s 106. Formerly RCW 84.64.400.]

Severability—1988 c 202: See note following RCW 2.24.050.

RCW 36.35.240 Quieting title to tax-title property—Effect of judgment. The judgment rendered in such action, unless appealed from within the time prescribed herein and upon final judgment on appeal, shall be conclusive, without the right of redemption upon and against every person who may or could claim any lien or any right, title or interest in or to any of the properties involved in said action, including minors, insane persons, those convicted of crime, as well as those free from disability, and against those who may have at any time attempted to pay any tax on any of the properties, and against those in actual open and notorious possession of any of said properties.

Such judgment shall be conclusive as to those who appeal therefrom, except as to the particular property to which such appellant laid claim in the action and concerning which he or she appealed, and shall be conclusive as to those in possession of any property and who were not served except as to the property which such person is in the actual, open and notorious possession of, and in any case where it is asserted that the judgment was not conclusive because of such possession, the burden of showing such actual, open and notorious possession shall be on the one asserting such possession. [2009 c 549 s 4079; 1961 c 15 s 84.64.410. Prior: 1925 ex.s. c 171 s 9; RRS s 11308-9. Formerly RCW 84.64.410.]

RCW 36.35.250 Quieting title to tax-title property—Special assessments payable out of surplus. Nothing in RCW 36.35.160 through 36.35.270 contained may be construed to deprive any city, town, or other unit of local government that imposed special assessments on the property by including the property in a local improvement or special assessment district of its right to reimbursement for special assessments out of any surplus over and above the taxes, including amounts deferred under chapters 84.37 and 84.38 RCW, interest and costs involved. [2013 c 221 s 6; 1998 c 106 s 19; 1961 c 15 s 84.64.420. Prior: 1925 ex.s. c 171 s 10; RRS s 11308-10. Formerly RCW 84.64.420.]

RCW 36.35.260 Quieting title to tax-title property—Form of deed on sale after title quieted. That in all cases where any county of the state of Washington has perfected title to real estate owned by the county, under the provisions of RCW 36.35.160 through 36.35.270 and resells the same or part thereof, it shall give to the purchaser a warranty deed in substantially the following form:

STATE OF WASHINGTON }
County of..... } ss.

This indenture, made this day of (year) . . , between as treasurer of county, state of Washington, the party of the first part, and , party of the second part.

WITNESSETH, THAT WHEREAS, at a public sale of real property, held on the day of (year) . . , pursuant to an order of the county legislative authority of the county of , state of Washington, duly made and entered, and after having first given due notice of the time and place and terms of the sale, and, whereas, in pursuance of the order of the county legislative authority, and of the laws of the state of Washington, and for and in consideration of the sum of dollars, lawful money of the United States of America, to me in hand paid, the receipt whereof is hereby acknowledged, I have this day sold to the following described real property, and which the real property is the property of county, and which is particularly described as follows, to wit:

. , the being the highest and best bidder at the sale, and the sum being the highest and best sum bid at the sale:

NOW THEREFORE KNOW YE that I, county treasurer of the county of , state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases made and provided, do hereby grant, convey and warrant on behalf of county unto , his or her heirs and assigns, forever, the real property hereinbefore described.

Given under my hand and seal of office this day of , (year) . .

.....
County Treasurer.
By
Deputy.

[1998 c 106 s 20; 1961 c 15 s 84.64.430. Prior: 1929 c 197 s 1; RRS s 11308-11. Formerly RCW 84.64.430.]

RCW 36.35.270 Quieting title to tax-title property—Limitation on recovery for breach of warranty. No recovery for breach of warranty shall be had, against the county executing a deed under the provisions of RCW 36.35.260, in excess of the purchase price of the land described in such deed, with interest at the legal rate. [1998 c 106 s 21; 1961 c 15 s 84.64.440. Prior: 1929 c 197 s 2; RRS s 11308-12. Formerly RCW 84.64.440.]

RCW 36.35.280 Tax deeds to cities and towns absolute despite reversionary provision. All sales of tax-title lands heretofore consummated by any county, to a city or town, for municipal purposes, or public use, shall be absolute and final, and transfer title in fee, notwithstanding any reversionary provision in the tax deed to the contrary; and all tax-title deeds containing any such reversionary provision shall upon application of grantee in interest, be revised to

conform with the provisions herein. [1961 c 15 s 84.64.450. Prior: 1947 c 269 s 1; Rem. Supp. 1947 s 11295-2. Formerly RCW 84.64.450.]

RCW 36.35.290 Easements—Electric utility recorded interest.

(1) The general property tax assessed on any tract, lot, or parcel of real property includes all easements appurtenant thereto, provided said easements are a matter of public record in the auditor's office of the county in which said real property is situated.

(2) (a) Except as provided in (b) of this subsection, any foreclosure of delinquent taxes on any tract, lot, or parcel of real property subject to such easement or easements, and any tax deed issued pursuant thereto shall be subject to such easement or easements, provided such easement or easements were established of record prior to the year for which the tax was foreclosed.

(b) If an electric utility has a recorded interest in the easement or easements, any foreclosure of delinquent taxes and tax deed issued pursuant thereto are subject to such easement or easements regardless of when such easement or easements were established. [2016 c 98 s 1; 1961 c 15 s 84.64.460. Prior: 1959 c 129 s 1. Formerly RCW 84.64.460.]