

CHAPTER 84

[Substitute House Bill No. 13]

TAX FORECLOSURE AND SALE PROCEDURE--NOTICE--  
TITLE SEARCH--ERRONEOUS SALES

AN ACT Relating to property taxes; amending section 84.64.030, chapter 15, Laws of 1961 and RCW 84.64.030; amending section 84.64.050, chapter 15, Laws of 1961 and RCW 84.64.050; amending section 84.68.010, chapter 15, Laws of 1961 and RCW 84.68.010 and adding a new section to chapter 15, Laws of 1961 and to chapter 84.64 RCW.

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

Section 1. Section 84.64.030, chapter 15, Laws of 1961 and RCW 84.64.030 are each amended to read as follows:

Any time after the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency, the holder of any certificate of delinquency may give notice and summons to the owner of the property described in such certificate that he will apply to the superior court of the county in which such property is situated for a judgment foreclosing the lien against the property mentioned therein. Such notice and summons shall contain:

(1) The title of the court, the description of the property and the name of the owner thereof, if known, the name of the holder of the certificate, the date thereof, and the amount for which it was issued, the year or years for the delinquent taxes for which it was issued, the amount of all taxes paid for prior or subsequent years, and the rate of interest on said amount.

(2) A direction to the owner summoning him to appear within sixty days after service of the notice and summons, exclusive of the day of service, and defend the action or pay the amount due, and when service is made by publication a direction to the owner, summoning him to appear within sixty days after the date of the first publication of the notice and summons, exclusive of the day of said first publication, and defend the action or pay the amount due.

(3) A notice that, in case of failure so to do, judgment will be rendered foreclosing the lien of such taxes and costs against the land and premises named.

The notice and summons shall be subscribed by the holder of the certificate of delinquency, or by someone in his behalf, and residing within the state of Washington, and upon whom all process may be served.

A copy of said notice and summons shall be delivered to the county treasurer. Thereafter when any owner of real property or person interested therein seeks to redeem as provided in RCW

84.64.070, the treasurer shall ascertain the amount of costs accrued in foreclosing said certificate and include said costs as a part of the redemption required to be paid. Cost incurred for a title search required by RCW 84.64.050 shall be included.

The notice and summons shall be served in the same manner as a summons in a civil action is served in the superior court.

Sec. 2. Section 84.64.050, chapter 15, Laws of 1961 and RCW 84.64.050 are each amended to read as follows:

After the expiration of five years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer shall proceed to issue certificates of delinquency on said property to the county, and shall file said certificates when completed with the clerk of the court, and the treasurer shall thereupon, with such legal assistance as the county commissioners shall provide in counties having a population of thirty thousand or more, and with the assistance of the county prosecuting attorney in counties having a population of less than thirty thousand, proceed to foreclose in the name of the county, the tax liens embraced in such certificates, and the same proceedings shall be had as when held by an individual: PROVIDED, That notice and summons ((may) must be served or notice given ((exclusively by publication in one general notice,) in a manner reasonably calculated to inform the owner or owners of the foreclosure action. Either (1) personal service upon the owner or owners or (2) publication once in a newspaper of general circulation, which is circulated in the area of the property and mailing of notice by certified mail to the owner or owners or, if a mailing address is unavailable, personal service upon the occupant of the property, if any, is sufficient. In addition to describing the property as the same is described on the tax rolls, the notice must include the local street address, if any. It shall be the duty of the county treasurer to mail a copy of the published summons, within fifteen days after the first publication thereof, to the treasurer of each city or town within which any property involved in a tax foreclosure is situated, but the treasurer's failure to do so shall not affect the jurisdiction of the court nor the priority of any tax sought to be foreclosed. Said certificates of delinquency issued to the county may be issued in one general certificate in book form including all property, and the proceedings to foreclose the liens against said property may be brought in one action and all persons interested in any of the property involved in said proceedings may be made codefendants in said action, and if unknown may be therein named as unknown owners, and the publication of such notice shall be sufficient service thereof on all persons interested in the property described therein, except as provided above. The person or persons

whose name or names appear on the treasurer's rolls as the owner or owners of said property shall be considered and treated as the owner or owners of said property for the purpose of this section, and if upon said treasurer's rolls it appears that the owner or owners of said property are unknown, then said property shall be proceeded against, as belonging to an unknown owner or owners, as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of said proceedings and of any and all steps thereunder; PROVIDED, That, at least thirty days prior to the sale of the property, the treasurer shall order or conduct a title search of the property to be sold to determine the legal description of the property to be sold and the record title holder, and if the record title holder or holders differ from the person or persons whose name or names appear on the treasurer's rolls as the owner or owners, the record title holder or holders shall be considered and treated as the owner or owners of said property for the purpose of this section, and shall be entitled to the notice provided for in this section. ((The publication of the notice and summons required by this section shall be made by the county treasurer in the official newspaper of the county and shall be paid for by the board of county commissioners out of a special appropriation made for that purpose: PROVIDED, The price charged by any such newspaper for such publication, for the whole number of issues, shall not exceed in any case the price stated in the contract of the county with such newspaper for county printing, and that, if such publication cannot be made in said newspaper at said price, the county treasurer may cause such publication to be made in any other newspaper printed, published and of general circulation in the county, at a cost for the whole number of issues not to exceed in any case the maximum rate for county printing fixed by contract for such year.))

Sec. 3. Section 84.68.010, chapter 15, Laws of 1961 and RCW 84.68.010 are each amended to read as follows:

Injunctions and restraining orders shall not be issued or granted to restrain the collection of any tax or any part thereof, or the sale of any property for the nonpayment of any tax or part thereof, except in the following cases:

(1) Where the law under which the tax is imposed is void;  
(and)

(2) Where the property upon which the tax is imposed is exempt from taxation; or

(3) Where the sale is a result of an error made by an officer or employee of the county, and the board of county commissioners or other legislative authority of the county has issued an order pursuant to the provisions of section 4 of this 1972 amendatory act.

NEW SECTION. Section 4. There is added to chapter 15, Laws of 1961 and to chapter 84.64 RCW a new section to read as follows:

On order of the board of county commissioners or other legislative authority of any county, property sold or in the process of being sold to satisfy a tax lien against such property where such lien resulted from an error made by an officer or employee of the county, shall be returned to the rightful owner thereof: PROVIDED, That no order shall be issued more than one year following the date of issuance of the tax deed. If the property has already been sold, the county shall:

- (1) Commence an action for the recovery of the property;
- (2) Refund to the buyer the purchase price plus the reasonable value of all improvements to the property made in good faith by the buyer and less the value of the use thereof, and
- (3) Require the rightful owner to pay the reasonable value of all improvements to the property made in good faith by the buyer less the value of the use thereof.

If the property is in the process of being sold, the county shall take immediate steps to halt such sale and shall declare the title of the rightful owner clear, free of such tax lien.

Passed the House February 15, 1972.

Passed the Senate February 11, 1972.

Approved by the Governor February 22, 1972.

Filed in Office of Secretary of State February 23, 1972.

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#### CHAPTER 85

[Engrossed House Bill No. 33]

#### SCHOOL DISTRICTS--REIMBURSEMENT FOR TRANSPORTATION COSTS

AN ACT Relating to the establishment of reserve funds by school districts for equipment depreciation reimbursement; and amending section 28A.41.160, chapter 223, Laws of 1969 ex. sess. as amended by section 14, chapter 48, Laws of 1971 and RCW 28A.41.160.

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

Section 1. Section 28A.41.160, chapter 223, Laws of 1969 ex. sess. as amended by section 14, chapter 48, Laws of 1971 and RCW 28A.41.160 are each amended to read as follows:

Reimbursement for transportation costs shall be in addition to state assistance based upon weighted enrollment. Transportation costs shall be reimbursed as follows:

- (1) Operational reimbursement shall be limited to ninety percent of the service costs on routes recommended by the