
Local Government Committee

HB 1271

Brief Description: Ensuring continuity of operations in the offices of county elected officials during the current COVID-19 pandemic and future public health crises.

Sponsors: Representatives Orwall, Goehner, Goodman, Thai, Fey, Pollet and Harris-Talley.

Brief Summary of Bill

- Removes requirements for physical attendance for court clerks attending a virtual proceeding, county assessors making a review of taxable real property, and for public auctions of real property under execution.
- Adds coroners and medical examiners to Emergency Management Council, to the list of first responders who must be provided information by personal emergency service providers during an emergency, and to the government agencies that may access Department of Licensing photos.
- Allows county auditor to satisfy public document inspection requirements by posting the documents online.
- Allows the State Auditor to extend the due date of a local government financial report by 30 days during an emergency.
- Allows remaining amount on annual assessments of personal property of over \$50 to be paid by October 31 when at least half of the tax due, along with all applicable interest and penalties, is paid after April 30 but before October 31.

Hearing Date: 2/2/21

Staff: Kellen Wright (786-7134).

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Background:

Clerk Responsibilities.

The clerk of the Washington State Supreme Court, and each of the clerks of the Court of Appeals, and each clerk of a Superior Court has various statutory duties. Among these duties is that of attending the court of which he or she is clerk, administering oaths, and receiving jury verdicts, in the presence and under the direction of the court.

County Assessor Revaluations.

A county assessor is required to maintain an active and continuous revaluation of taxable real property in order to ensure that valuation for tax purposes is accurate and up to date. As part of this program, taxable real property must be physically inspected and valued at least once every six years.

Emergency Management Council Composition.

The Emergency Management Council advises the Governor and Adjutant General on all matters relating to state and local emergency management. The council consists of up to eighteen members appointed by the Adjutant General, including, but not limited to, representatives of local governments, sheriffs and police chiefs, the Washington State Patrol, the military department, the Department of Ecology, state and local fire chiefs, seismic safety experts, state and local emergency management directors, search and rescue volunteers, emergency medical care professionals, building officials, private industry representatives knowledgeable in emergency and hazardous material management, and the Office of the Superintendent of Public Instruction.

Emergency Response Service Providers.

During an emergency that prevents a personal emergency response service, such as a company providing a bracelet that can be activated to indicate the need for emergency assistance, from functioning for 24 hours or more and that requires the attention of first responders, the personal emergency response service provider must provide the name, address, and any other information needed for first responders to contact subscribers to the emergency response service within the jurisdiction of the emergency when such information is requested by first responders. First responders consist of firefighters, law enforcement officers, and emergency medical personnel.

Local Government Filings with the State Auditor.

Every local government must file annual financial reports with the State Auditor. The reports must be filed within 150 days after the end of the fiscal year.

County Auditor Custodial Responsibility.

The County Auditor is the custodian of all recorded deeds, mortgages, maps, deeds, town plats, and other written instruments, and all such documents must be available for public inspection.

Department of Licensing Negatives.

The Department of Licensing must maintain a file containing the negatives of all pictures taken

by the Department for Driver's Licenses and related licenses and permits. The file is not available for public inspection, but is available to assisting law enforcement in investigation and identification, and to the Office of the Secretary of State to assist in maintaining the voter database. If the driver is deceased, the Department of Licensing may also provide a printout to the driver's next of kin.

Auctions.

A court may order the real property of debtor to be sold to produce funds to pay a creditor, such as in the case of a lien or mortgage foreclosure. In such a case, the court will issue a writ of execution to begin the sale of property. The sale will occur at a public auction, and must be made at the front door of the county courthouse. Notice must be posted at the courthouse door where the property is to be sold for at least the four weeks immediately preceding the sale, and notice must be provided in specified forms detailing the time and place of the sale. At the sale itself, the sheriff must announce, in the hearing of all bystanders, that the sale is about to be made, must describe the property, and must state the amount that is required upon the execution. The sheriff may then offer the land for sale to the highest bidder. The payment for the sale must be made immediately and the sheriff must return the proceeds and the report on the sale to the clerk of the court.

Property Taxes.

All real and personal property in Washington is subject to property tax, unless the law provides for an exception. These taxes are paid to the county treasurer. When the total amount of annual tax on personal property, or on any tract of real property, is \$50 or more, at least half of the tax must be paid by April 30, with the remainder due by October 31. Missing these deadlines can result in interest and penalties being applied to the balance owed. Taxes that are delinquent on April 30 are subject to an interest rate of 12 percent per annum, computed monthly on the full tax balance. If the taxes are still delinquent on June 1, then a 3 percent penalty is assessed. If the taxes remain delinquent by December 1, then an additional 8 percent penalty is assessed. When the total amount of tax on any tract of real property is \$50 or more and at least half of the tax was not paid by the April 30 deadline, but was paid, along with applicable interest and penalties, before October 31, then the tax is no longer delinquent and the balance is due on October 31.

Summary of Bill:

Clerk Responsibilities.

The clerk of the Washington State Supreme Court, and each of the clerks of the Court of Appeals, and each clerk of a Superior Court may attend court electronically, if the proceeding is held virtually.

County Assessor Revaluations.

A county assessor must cause taxable real property characteristics to be reviewed in accordance with international association of assessing officer standards for physical inspection and valued at least once every six years.

Emergency Management Council Composition.

Representatives of county coroners and medical examiners must be included on the emergency management council.

Emergency Response Service Providers.

First responders who must be provided information by a personal emergency service provider during an emergency include coroners and medical examiners.

Local Government Filings with the State Auditor.

Every local government must file annual financial reports with the State Auditor. The reports must be filed within 150 days after the end of the fiscal year. The State Auditor may provide for a 30-day extension if an emergency has been declared by the Governor.

County Auditor Custodial Responsibility.

The County Auditor is the custodians of various written instruments subject to public inspection. This obligation is fulfilled for any record that the County Auditor makes available to the public on the County Auditor's website.

Department of Licensing Negatives.

The Department of Licensing must maintain a file containing the negatives of all pictures taken by the Department for Driver's Licenses and related licenses and permits. This file must also be available to county coroners and medical examiners when needed to identify a deceased person.

Auctions.

The sale of real property under execution may occur over electronic media rather than in person. If the sale will occur electronically, then notice of the sale must also be posted on the website hosting the sale for at least four weeks prior to the sale. Posted notices of an electronic sale must include the web address at which the sale will occur, and a copy of the execution must be posted on the website hosting the sale. The website shall include a statement from the sheriff stating the amount that is required on the execution. The sheriff may then offer the land for sale. When the sale is made, the purchaser must make payment to the sheriff or the sheriff's agent conducting the sale electronically.

Property Taxes.

When the total amount of annual tax on personal property, or on real property, is \$50 or more and at least half of the tax was not paid by the April 30 deadline, but was paid along with applicable interest and penalties before October 31, then the balance is due on October 31 and is not delinquent until after that date.

Appropriation: None.

Fiscal Note: Requested on 1/25/2021.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.