
HOUSE BILL 2544

State of Washington

65th Legislature

2018 Regular Session

By Representatives Stonier, Johnson, Volz, Kraft, Vick, Wylie, and
Blake

1 AN ACT Relating to requiring property sold in tax lien
2 foreclosure proceedings to be sold as is; and amending RCW 84.64.080.

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

4 **Sec. 1.** RCW 84.64.080 and 2015 c 95 s 12 are each amended to
5 read as follows:

6 (1) The court must examine each application for judgment
7 foreclosing a tax lien, and if a defense (specifying in writing the
8 particular cause of objection) is offered by any person interested in
9 any of the lands or lots to the entry of judgment, the court must
10 hear and determine the matter in a summary manner, without other
11 pleadings, and pronounce judgment. However, the court may, in its
12 discretion, continue a case in which a defense is offered, to secure
13 substantial justice to the contestants.

14 (2) In all judicial proceedings for the collection of taxes, and
15 interest and costs thereon, all amendments which by law can be made
16 in any personal action in the court must be allowed. No assessments
17 of property or charge for any of the taxes is illegal on account of
18 any irregularity in the tax list or assessment rolls, or on account
19 of the assessment rolls or tax list not having been made, completed,
20 or returned within the time required by law, or on account of the
21 property having been charged or listed in the assessment or tax lists

1 without name, or in any other name than that of the owner, and no
2 error or informality in the proceedings of any of the officers
3 connected with the assessment, levying or collection of the taxes,
4 vitiates or in any manner affects the tax or the assessment of the
5 tax. Any irregularities or informality in the assessment rolls or tax
6 lists or in any of the proceedings connected with the assessment or
7 levy of the taxes, or any omission or defective act of any officer
8 connected with the assessment or levying of the taxes, may be, in the
9 discretion of the court, corrected, supplied, and made to conform to
10 the law by the court.

11 (3) The court must give judgment for the taxes, interest, and
12 costs that appear to be due upon the several lots or tracts described
13 in the notice of application for judgment. The judgment must be a
14 several judgment against each tract or lot or part of a tract or lot
15 for each kind of tax included therein, including all interest and
16 costs. The court must order and direct the clerk to make and enter an
17 order for the sale of the real property against which judgment is
18 made, or vacate and set aside the certificate of delinquency, or make
19 such other order or judgment as in law or equity may be just. The
20 order must be signed by the judge of the superior court and delivered
21 to the county treasurer. The order is full and sufficient authority
22 for the treasurer to proceed to sell the property for the sum set
23 forth in the order and to take further steps provided by law.

24 (4) The county treasurer must immediately after receiving the
25 order and judgment proceed to sell the property as provided in this
26 chapter to the highest and best bidder. The acceptable minimum bid
27 must be the total amount of taxes, interest, and costs. The property
28 must be sold "as is." There is no guarantee or warranty of any kind,
29 express or implied, relative to: Title, eligibility to build upon or
30 subdivide the property; zoning classification; size; location;
31 fitness for any use or purpose; or any other feature or condition of
32 a foreclosed property sold pursuant to this chapter or sold pursuant
33 to chapter 36.35 RCW as a tax title property.

34 (5) All sales must be made at a location in the county on a date
35 and time (except Saturdays, Sundays, or legal holidays) as the county
36 treasurer may direct, and continue from day to day (Saturdays,
37 Sundays, and legal holidays excepted) during the same hours until all
38 lots or tracts are sold. The county treasurer must first give notice
39 of the time and place where the sale is to take place for ten days

1 successively by posting notice thereof in three public places in the
2 county, one of which must be in the office of the treasurer.

3 (6) Unless a sale is conducted pursuant to RCW 84.64.225, notice
4 of a sale must be substantially in the following form:

5 TAX JUDGMENT SALE

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

16 In witness whereof, I have hereunto affixed my hand and seal
17 this day of,

18 Treasurer of county.

19 (7) As an alternative to the sale procedure specified in
20 subsections (5) and (6) of this section, the county treasurer may
21 conduct a public auction sale by electronic media pursuant to RCW
22 84.64.225.

23 (8) No county officer or employee may directly or indirectly be a
24 purchaser of the property at the sale.

25 (9) If any buildings or improvements are upon an area
26 encompassing more than one tract or lot, the same must be advertised
27 and sold as a single unit.

28 (10) If the highest amount bid for any separate unit tract or lot
29 exceeds the minimum bid due upon the whole property included in the
30 certificate of delinquency, the excess must be refunded, following
31 payment of all recorded water-sewer district liens, on application
32 therefor, to the record owner of the property. The record owner of
33 the property is the person who held title on the date of issuance of
34 the certificate of delinquency. Assignments of interests, deeds, or
35 other documents executed or recorded after filing the certificate of
36 delinquency do not affect the payment of excess funds to the record
37 owner. In the event that no claim for the excess is received by the
38 county treasurer within three years after the date of the sale, the
39 treasurer must at expiration of the three year period deposit the

1 excess in the current expense fund of the county, which extinguishes
2 all claims by any owner to the excess funds.

3 (11) The county treasurer must execute to the purchaser of any
4 piece or parcel of land a tax deed. The tax deed so made by the
5 county treasurer, under the official seal of the treasurer's office,
6 must be recorded in the same manner as other conveyances of real
7 property, and vests in the grantee, his or her heirs and assigns the
8 title to the property therein described, without further
9 acknowledgment or evidence of the conveyance.

10 (12) Tax deeds must be substantially in the following form:

11
12 State of Washington }
13 } ss.
14 County of..... }
15

16 This indenture, made this day
17 of,, between, as treasurer
18 of county, state of Washington, party of the first part,
19 and, party of the second part:

20 Witnesseth, that, whereas, at a public sale of real property held
21 on the day of,, pursuant to a real
22 property tax judgment entered in the superior court in the county
23 of on the day of,, in
24 proceedings to foreclose tax liens upon real property and an order of
25 sale duly issued by the court, duly purchased in
26 compliance with the laws of the state of Washington, the following
27 described real property, to wit: (Here place description of real
28 property conveyed) and that the has complied with the
29 laws of the state of Washington necessary to entitle (him, or her or
30 them) to a deed for the real property.

31 Now, therefore, know ye, that, I, county treasurer of
32 the county of, state of Washington, in consideration of
33 the premises and by virtue of the statutes of the state of
34 Washington, in such cases provided, do hereby grant and convey
35 unto, his or her heirs and assigns, forever, the real
36 property hereinbefore described.

37 Given under my hand and seal of office this day
38 of, A.D.

39

1

County Treasurer.

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