



WASHINGTON STATE
ASSOCIATION OF
COUNTY TREASURERS

RESOURCE MANUAL

for County Treasurers

OUR MISSION

To provide a forum for all county treasurers to educate, advocate, mentor and support the creation of effective treasury management systems which honor the public trust.

FORWARD

This tenth edition of the Washington State Association of County Treasures (WSACT) Resource Manual is an edited version evolved from the original published in October 1981. Updates are completed every four years, in the year most treasurers are elected.

PURPOSE: To provide a source of guidance for the basic functions found in the duties and responsibilities in each county treasurer's office.

SOURCES: The accumulative knowledge of the county treasurers and staff in the 39 counties in the State of Washington. Technical resources were the Revised Code of Washington, Washington Administrative Code, court cases, administrative rules and guidelines from each county treasurer.

CONTENTS: The following twelve chapters are contained in this manual:

General Information	Chapter 1
General Revenues.....	Chapter 2
Accounting, Banking & Cash Management.....	Chapter 3
Investments.....	Chapter 4
Debt Issuance & Management	Chapter 5
Assessment & Special Purpose Districts -----	Chapter 6
Real Estate Excise Tax.....	Chapter 7
Property Taxes.....	Chapter 8
Real Property Foreclosure	Chapter 9
Personal Property (Inc Mobile Homes)	Chapter 10
Personal Property Distraint & Collection.....	Chapter 11
Bankruptcy	Chapter 12

Each chapter begins with a table of contents in outline form. Pages are numbered separately for each chapter to facilitate updating. "Examples" of forms are referenced within the text and are located at the end of each chapter. Each page shows the date of the last revision and each major heading is identified by Roman numerals.

HISTORY

Updates every four years are generally provided under the auspices of the WSACT Education Committee. Funds for the 1989 update were provided by a grant from the Washington State Association of County Officials (WACO) and WSACT.

The first edition of the County Treasurers' Manual was published in October 1981 from partial funding of a grant from the U.S. Office of Personnel Management under the Intergovernmental Personnel Act (IPA) of 1970, Public Law 91-648. The grant was administered by the Washington State Planning and Community Affairs Agency. Project Control Number 1907.

ORIGINAL DEVELOPMENT

Project Director:	Katie Jungquist	Chief Deputy Treasurer	Skagit County
Consultant:	Wilma Van Buren	Research Consultant	
Word Processor:	Sheryl Campbell	Department of Revenue	Property Tax Division
Project Committee:	Connie Erickson	Chairperson	San Juan County

October 1981 – First revision January 1989

Ila Mikkelsen, Jefferson County	Mary Dodge, Douglas County
Ron Strabbing, Grays Harbor County	Donna Rolfe, Cowlitz County
Wilma Cornwall, Skamania County	Walt Womack, Okanogan County

Update June 1995 and 1996

Manual Committee Chair: Ila Mikkelsen, Jefferson County	
Barbara Cory, Whatcom County	Nancy Davidson, Yakima County
Doug Lasher, Clark County	Ruth Gerdon, Clallam County
Maxine Sauter, Island County	Saundra Willing, Skamania County

Update September 1998

Manual Committee Chair: Saundra Willing, Skamania County	
Donna Rolfe, Cowlitz County	Mary Dodge, Douglas County
Judy Menish, Skagit County	Ruth Gerdon, Clallam County

Update July 2002

Skamania County Treasurer with assistance from Whatcom and Spokane County Treasurers

Update 2006

This 2006 manual update was a statewide effort and combines for the first time the separate Personal Property Manual developed in 1993 with the general Treasurer's Manual.

General coordination and publication: Rose Bowman, Lewis County

NW District Chair	Barbara Stephenson, Kitsap County
SW District Chair	Tracy Shawa, Pacific County
NE District Chair	Linda Fisher, Lincoln County
SE District Chair	Dani Burton, Klickitat County

Update 2010

General coordination and publication: Rose Bowman, Lewis County

Bob Lothspeich, Whitman County	Judi Morris, Jefferson County	Meredith Green, Kitsap County
Dani Burton, Klickitat County	Judy Scott, Clallam County	Ron Strabbing, Grays Harbor County
Darryl Pheasant, Grant County	Katie Jungquist, Skagit County	Shelley Pearson, Kitsap County
Ilene Thomson, Yakima County	Lisa Frazier, Mason County	Val Wood, King County
	Lori Augino, Pierce County	

Update 2014

General coordination and publication: Duane Davidson & Erhiza Rivera, Benton County

NW District Chair	Katie Jungquist, Skagit County
SW District Chair	Lisa Frazier, Mason County
NE District Chair	Nona Haberman, Douglas County
SE District Chair	Bob Lothspeich, Whitman County

Update 2018

General coordination and publication: Wanda Grone, Island County and Meredith Green, Kitsap County

NW District Chair	Stacie Prada, Jefferson County
SW District Chair	Tammy Peterson, Wahkiakum County
NE District Chair	Rochelle Rodak,
SE District Chair	Ilene Thomson, Yakima County

Update November 2022

General coordination and publication: Alishia Topper, Clark County

Chapter 1	Alishia Topper, Clark County
Chapter 2	Nora Bennett; Ana Schoenecker; Mark Thompson; and David Reed, King County Treasury
Chapter 3	Tammy Peterson, Wahkiakum County
Chapter 4	Arthur Whitten, Spokane County
Chapter 5	Lisa Frazier, Mason County
Chapter 6	Carla Rowe, Columbia County
Chapter 7	Nicole Dice, Pend Oreille County
Chapter 8	Amy Cziske, Kittitas County
Chapter 9	Jeff Gadman, Thurston County
Chapter 10	Meredith Green, Kitsap County
Chapter 11	Lisa Frazier, Mason County
Chapter 12	Arny Davis, Lewis County

**The original Personal Property Manual was developed in 1993 by the Washington State
Association of County Treasurers**

Project Director: Cheryl Addicott

Consultant: Barbara Cory, Treasurer, Whatcom County

Project Committee: Ila Mikkelsen, Jefferson County, Chair
Judy Menish, Skagit County, Vice Chair

Members:

Doug Lasher, Clark

Doris Hein, Lincoln

Jerry McGuire, Asotin

Kirke Sievers, Snohomish

Linda Wolverton, Spokane

Louise Brewer, Adams

Lydia Cordova, Columbia

Maxine Sauter, Island

Paula Holloway, Wahkiakum

Robert Monohan, Pacific

Saundra Willing, Skamania

Sharon Shrader, Kitsap

Cathy Summers, Garfield

Vera Kanen, Walla Walla

Betty Verbrugge, Pend Oreille

Funds for the 1993 edition of the Personal Property and Mobile Home Manual were provided by a grant from the Washington State Association of County Officials and the Washington State Association of County Treasurers.

The project director, Cheryl Addicott, graduated with her Master of Public Policy and Administration from Western Washington University. She approached the work with no previous experience with WSACT and accepted the project to gain skills in policy writing.

In 2006, the Personal Property Manual was combined with the WSACT Resource Manual.