

## **EQUITY AND UPDATES – PERSONAL PROPERTY DELINQUENCY AND DISTRRAINT**



Washington Association  
of COUNTY OFFICIALS

Some requirements in RCW related to personal property distraint are outdated, resulting in more administrative cost than tax revenue and providing unnecessary hardship for struggling taxpayers. The legislature in recent years has improved the timelines and requirements for real property foreclosure as part of larger efforts to bring relief to struggling homeowners and bring cost-effective changes to administration. Personal property taxpayers, in particular mobile homeowners and small businesses are in need of these improvements as well.

### **What we Propose:**

- **Give County Treasurers option to waive collection of delinquent property tax when cost of collection exceeds amount due.**
- **Eliminate unnecessary 3-year waiting period for title for new owners of mobile homes obtained through distraint sale.**
- **Align the distraint timeline with foreclosure timeline in the management of excess proceeds.**

This bill makes common sense updates that benefit both tax revenue and taxpayers.

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