



2026 DRAFT LEGISLATIVE PRIORITIES



Washington Association
of **COUNTY OFFICIALS**

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Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

ASSESSOR PROPOSALS

2026 Legislative Session WACO Priority Legislation and Legislative Services

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additionally, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliates, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate:

Section 1: Affiliate legislative contacts

1. **Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):**
Tom Konis and Steven Drew

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:**
Tom Konis and Steven Drew

Section 2: Priority Legislation Request for the 2026 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: Senior/ Disabled Property Tax Relief]

Purpose of Legislation:

Status of Proposal Development:

1. **Describe how affiliate has considered the following:**
 - Why is a legislative solution needed? Increase income limit to allow more taxpayers to qualify. Allow a standard deduction making it easier for the taxpayers to file and allowing staff to process requests faster.
 - Is this the right session to bring it forward?
 - What are the potential negative and positive impacts? There would be a tax shift

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe. We can calculate what the income increase would be but do not have a number for how many more would qualify.
- Are there potential impacts on other affiliates and have they been discussed with them?

2. Who are the stakeholders that have expressed interest / potential support for this bill?
WSACA and AARP

3. Are there potential opponents and what is your plan to address?
 None that I know of.

4. What is the status of the bill language / Do you need assistance with bill drafting?
 Copy of the draft is attached.

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?
 Sen. Noel Frame

Other / Additional information:

2026 PRIORITY BILL / BUDGET REQUEST #2: [Personal Property Exemption.]

Purpose of Legislation: Make the 1st \$50,000 of Business Personal Exempt

Status of Proposal Development:

- 1. Describe how affiliate has considered the following:**
- Why is a legislative solution needed? This is a burden on the small business owners that make the most of the lower value accounts.
 - Is this the right session to bring it forward?
 - What are the potential negative and positive impacts? There is a small tax shift typically less than 1%

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe. We can provide data on the accounts less than \$50,000 and describe the tax implications.
- Are there potential impacts on other affiliates and have they been discussed with them?

None that we know of.

2. Who are the stakeholders that have expressed interest / potential support for this bill?

3. Are there potential opponents and what is your plan to address?

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4. What is the status of the bill language / Do you need assistance with bill drafting?

This was a bill that was run last year. Not sure currently if the Legislator plans to run it again. I have a meeting this Friday with Suzanne Schmidt to discuss this.

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?

See above

Other / Additional information:

2nd Proposed Substitute SB 5798

Bullet Summary:

- Increases the qualifying income thresholds under the Retired Persons Property Tax Relief Program.
- Increases the amount of assessed value used in determining the amount of property tax relief under the Retired Persons Property Tax Relief Program.
- Provides a standard deduction option for determining combined disposable income under the Retired Persons Property Tax Relief Program equal to \$7,500 for individuals and an additional \$7,500 for spouses and domestic partners.
- Excludes combat-related special compensation from the determination of disposable income under the Retired Persons Property Tax Relief Program.
- Exempts property owners qualifying under the Retired Persons Property Tax Relief Program from the entire state levy, which is being consolidated as described below.
- Consolidates part 1 and part 2 of the state levy into a single, integrated property tax and then sets the consolidated rate in calendar year 2027 at an amount (TBD) that reflects a slight reduction in state property tax revenues.
- Requires property tax statements to list the state property tax as the state school levy.
- Applies changes beginning with taxes levied for collection in 2027.

AN ACT Relating to property tax reform by providing additional property tax reductions under the senior citizen property tax relief program, consolidating the state property tax, and making the use of state property tax revenues more transparent; amending RCW 84.36.381, 84.36.383, 84.38.020, 84.56.020, 84.52.065, and 84.36.630; and creating new sections.

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

PART I

EXPANDING THE PROPERTY TAX RELIEF PROGRAM FOR RETIRED PERSONS

Sec. 101. RCW 84.36.381 and 2023 c 147 s 1 are each amended to read as follows:

A person is exempt from any legal obligation to pay all or a portion of the amount of excess and regular real property taxes due and payable in the year following the year in which a claim is filed, and thereafter, in accordance with the following:

(1)(a) The property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a principal place of residence as of the time of filing. However, any person who sells, transfers, or is displaced from his or her residence may transfer his or her exemption status to a replacement residence, but no claimant may receive an exemption on more than one residence in any year. Moreover, confinement of the person to a hospital, nursing home, assisted living facility, adult family home, or home of a relative for the purpose of long-term care does not disqualify the claim of exemption if:

(i) The residence is temporarily unoccupied;

(ii) The residence is occupied by a spouse or a domestic partner and/or a person financially dependent on the claimant for support; or

(iii) The residence is rented for the purpose of paying nursing home, hospital, assisted living facility, or adult family home costs.

(b) For the purpose of this subsection (1), "relative" means any individual related to the claimant by blood, marriage, or adoption;

(2) The person claiming the exemption must have owned, at the time of filing, in fee, as a life estate, or by contract purchase, the residence on which the property taxes have been imposed or if the person claiming the exemption lives in a cooperative housing association, corporation, or partnership, such person must own a share therein representing the unit or portion of the structure in which he or she resides. For purposes of this subsection, a residence owned by a marital community or state registered domestic partnership or owned by cotenants is deemed to be owned by each

spouse or each domestic partner or each cotenant, and any lease for life is deemed a life estate;

(3) (a) The person claiming the exemption must be:

(i) Sixty-one years of age or older on December 31st of the year in which the exemption claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of disability; or

(ii) A veteran of the armed forces of the United States entitled to and receiving compensation from the United States department of veterans affairs at:

(A) A combined service-connected evaluation rating of 80 percent or higher; or

(B) A total disability rating for a service-connected disability without regard to evaluation percent.

(b) However, any surviving spouse or surviving domestic partner of a person who was receiving an exemption at the time of the person's death will qualify if the surviving spouse or surviving domestic partner is 57 years of age or older and otherwise meets the requirements of this section;

(4) (a) The amount that the person is exempt from an obligation to pay is calculated on the basis of combined disposable income, as defined in RCW 84.36.383.

(b) If the person claiming the exemption was retired for two months or more of the assessment year, the combined disposable income of such person must be calculated by multiplying the average monthly combined disposable income of such person during the months such person was retired by 12.

(c) If the income of the person claiming exemption is reduced for two or more months of the assessment year by reason of the death of the person's spouse or the person's domestic partner, or when other substantial changes occur in disposable income that are likely to continue for an indefinite period of time, the combined disposable income of such person must be calculated by multiplying

the average monthly combined disposable income of such person after such occurrences by 12.

(d) (i) If the income of the person claiming the exemption increases as a result of a cost-of-living adjustment to social security benefits or supplemental security income in an amount that would disqualify the applicant from eligibility, the applicant is not disqualified but instead maintains eligibility.

(ii) The continued eligibility under this subsection applies to applications for property taxes levied for collection in calendar year 2024.

(e) If it is necessary to estimate income to comply with this subsection (4), the assessor may require confirming documentation of such income prior to May 31st of the year following application;

(5) (a) A person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 3 is exempt from all excess property taxes, the (~~additional~~) state property tax imposed under RCW 84.52.065(~~((+2))~~), and the portion of the regular property taxes authorized pursuant to RCW 84.55.050 and approved by the voters, if the legislative authority of the county or city imposing the additional regular property taxes identified this exemption in the ordinance placing the RCW 84.55.050 measure on the ballot; and

(b) (i) A person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 2 but greater than income threshold 1 is exempt from all regular property taxes on the greater of (~~(\$50,000)~~) \$70,000 or (~~(35)~~) 45 percent of the valuation of his or her residence, but not to exceed (~~(\$70,000)~~) \$200,000 of the valuation of his or her residence; or

(ii) A person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 1 is exempt from all regular property taxes on the greater of (~~(\$60,000)~~) \$80,000 or (~~(60)~~) 80 percent of the valuation of his or

her residence, but not to exceed \$500,000 of the valuation of his or her residence;

(6) (a) For a person who otherwise qualifies under this section and has a combined disposable income equal to or less than income threshold 3, the valuation of the residence is the assessed value of the residence on the later of January 1, 1995, or January 1st of the assessment year the person first qualifies under this section. If the person subsequently fails to qualify under this section only for one year because of high income, this same valuation must be used upon requalification. If the person fails to qualify for more than one year in succession because of high income or fails to qualify for any other reason, the valuation upon requalification is the assessed value on January 1st of the assessment year in which the person requalifies. If the person transfers the exemption under this section to a different residence, the valuation of the different residence is the assessed value of the different residence on January 1st of the assessment year in which the person transfers the exemption.

(b) In no event may the valuation under this subsection be greater than the true and fair value of the residence on January 1st of the assessment year.

(c) This subsection does not apply to subsequent improvements to the property in the year in which the improvements are made. Subsequent improvements to the property must be added to the value otherwise determined under this subsection at their true and fair value in the year in which they are made.

Sec. 102. RCW 84.36.383 and 2024 c 119 s 1 are each amended to read as follows:

As used in RCW 84.36.381 through 84.36.389, unless the context clearly requires otherwise:

(1) "Accessory dwelling unit" means a separate, autonomous residential dwelling unit that provides complete independent living

facilities for one or more persons and includes permanent provisions for living, sleeping, eating, cooking, and sanitation.

(2) "Combined disposable income" means the disposable income of the person claiming the exemption, plus the disposable income of his or her spouse or domestic partner, and the disposable income of each cotenant occupying the residence for the assessment year, less the standard deduction amount or amounts paid by the person claiming the exemption or his or her spouse or domestic partner during the assessment year for the items in this subsection (2). In determining combined disposable income, the person claiming the exemption may choose to use the standard deduction amount or the total itemized amount of the following items:

(a) Drugs supplied by prescription of a medical practitioner authorized by the laws of this state or another jurisdiction to issue prescriptions;

(b) The treatment or care of either person received in the home or in a nursing home, assisted living facility, or adult family home;

(c) Health care insurance premiums for medicare under Title XVIII of the social security act;

(d) Costs related to medicare supplemental policies as defined in Title 42 U.S.C. Sec. 1395ss;

(e) Durable medical equipment, mobility enhancing equipment, medically prescribed oxygen, and prosthetic devices as defined in RCW 82.08.0283;

(f) Long-term care insurance as defined in RCW 48.84.020;

(g) Cost-sharing amounts as defined in RCW 48.43.005;

(h) Nebulizers as defined in RCW 82.08.803;

(i) Medicines of mineral, animal, and botanical origin prescribed, administered, dispensed, or used in the treatment of an individual by a person licensed under chapter 18.36A RCW;

(j) Ostomic items as defined in RCW 82.08.804;

(k) Insulin for human use;

(l) Kidney dialysis devices; and

(m) Disposable devices used to deliver drugs for human use as defined in RCW 82.08.935.

(3) "Cotenant" means a person who resides with the person claiming the exemption and who has an ownership interest in the residence.

(4) "County median household income" means the median household income estimates for the state of Washington by county of the legal address of the principal place of residence, as published by the office of financial management.

(5) "Department" means the state department of revenue.

(6) "Disability" has the same meaning as provided in 42 U.S.C. Sec. 423(d)(1)(A) as amended prior to January 1, 2005, or such subsequent date as the department may provide by rule consistent with the purpose of this section.

(7) "Disposable income" means adjusted gross income as defined in the federal internal revenue code, as amended prior to January 1, 1989, or such subsequent date as the director may provide by rule consistent with the purpose of this section, plus all of the following items to the extent they are not included in or have been deducted from adjusted gross income:

(a) Capital gains, other than gain excluded from income under section 121 of the federal internal revenue code to the extent it is reinvested in a new principal residence;

(b) Amounts deducted for loss;

(c) Amounts deducted for depreciation;

(d) Pension and annuity receipts;

(e) Military pay and benefits other than attendant-care and medical-aid payments;

(f) Veterans benefits, other than:

(i) Attendant-care payments;

(ii) Medical-aid payments;

(iii) Disability compensation, as defined in Title 38, part 3, section 3.4 of the Code of Federal Regulations, as of January 1, 2008; (~~and~~)

(iv) Dependency and indemnity compensation, as defined in Title 38, part 3, section 3.5 of the Code of Federal Regulations, as of January 1, 2008; and

(v) Combat-related special compensation under 10 U.S.C. Sec. 1413a;

(g) Federal social security act and railroad retirement benefits;

(h) Dividend receipts; and

(i) Interest received on state and municipal bonds.

(8) "Income threshold 1" means:

(a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$30,000;

(b) For taxes levied for collection in calendar years 2020 through 2023, a combined disposable income equal to the greater of "income threshold 1" for the previous year or 45 percent of the county median household income; ~~((and))~~

(c) For taxes levied for collection in calendar years 2024 ~~((and thereafter))~~ through 2026, a combined disposable income equal to the greater of "income threshold 1" for the previous year or 50 percent of the county median household income ~~((, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8)))~~; and

(d) For taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of "income threshold 1" for the previous year or 60 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8).

(9) "Income threshold 2" means:

(a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$35,000;

(b) For taxes levied for collection in calendar years 2020 through 2023, a combined disposable income equal to the greater of "income threshold 2" for the previous year or 55 percent of the county median household income; ~~((and))~~

(c) For taxes levied for collection in calendar years 2024 (~~and thereafter~~) through 2026, a combined disposable income equal to the greater of "income threshold 2" for the previous year or 60 percent of the county median household income (~~(, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8))~~); and

(d) For taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of "income threshold 2" for the previous year or 70 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8).

(10) "Income threshold 3" means:

(a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$40,000;

(b) For taxes levied for collection in calendar years 2020 through 2023, a combined disposable income equal to the greater of "income threshold 3" for the previous year or 65 percent of the county median household income; (~~and~~)

(c) For taxes levied for collection in calendar years 2024 (~~and thereafter~~) through 2026, a combined disposable income equal to the greater of "income threshold 3" for the previous year or 70 percent of the county median household income (~~(, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8))~~); and

(d) For taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of "income threshold 3" for the previous year or 80 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8).

(11) "Principal place of residence" means a residence occupied for more than six months each calendar year by a person claiming an exemption under RCW 84.36.381.

(12) The term "real property" also includes a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with

fixed pipe, connections with sewer, water, or other utilities. A mobile home located on land leased by the owner of the mobile home is subject, for tax billing, payment, and collection purposes, only to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040.

(13) The term "residence" means a single-family dwelling unit whether such unit be separate or part of a multiunit dwelling, may include one accessory dwelling unit and includes the land on which such dwellings stand not to exceed one acre, except that a residence includes any additional property up to a total of five acres that comprises the residential parcel if this larger parcel size is required under land use regulations. The term also includes a share ownership in a cooperative housing association, corporation, or partnership if the person claiming exemption can establish that his or her share represents the specific unit or portion of such structure in which he or she resides. The term also includes a single-family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW 84.04.080 and 84.04.090, such a residence is deemed real property.

(14) "Standard deduction amount" means \$7,500 for the person claiming the exemption plus an additional \$7,500 for the person's spouse or domestic partner.

Sec. 103. RCW 84.38.020 and 2023 c 147 s 4 are each amended to read as follows:

The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1)(a) "Claimant" means a person who either elects or is required under RCW 84.64.050 to defer payment of the special assessments and/or real property taxes accrued on the claimant's residence by filing a declaration to defer as provided by this chapter.

(b) When two or more individuals of a household file or seek to file a declaration to defer, they may determine between them as to who the claimant is.

(2) "Devisee" has the same meaning as provided in RCW 21.35.005.

(3) "Equity value" means the amount by which the fair market value of a residence as determined from the records of the county assessor exceeds the total amount of any liens or other obligations against the property.

(4) "Heir" has the same meaning as provided in RCW 21.35.005.

(5) "Income threshold" means: (a) For taxes levied for collection in calendar years prior to 2020, a combined disposable income equal to \$45,000; ~~((and))~~ (b) for taxes levied for collection in calendar years 2020 ((and thereafter)) through 2026, a combined disposable income equal to the greater of the income threshold for the previous year, or 75 percent of the county median household income; and (c) for taxes levied for collection in calendar years 2027 and thereafter, a combined disposable income equal to the greater of the income threshold for the previous year, or 90 percent of the county median household income, adjusted every three years beginning August 1, 2023, as provided in RCW 84.36.385(8). Beginning with the adjustment made by August 1, 2023, as provided in RCW 84.36.385(8), if the income threshold in a county is not adjusted based on percentage of county median income as provided in this subsection, then the income threshold must be adjusted based on the growth of the consumer price index for all urban consumers (CPI-U) for the prior ~~((twelve))~~ 12-month period as published by the United States bureau of labor statistics. In no case may the adjustment be greater than one percent. The adjusted threshold must be rounded to the nearest one dollar. If the income threshold adjustment is negative, the income threshold for the prior year continues to apply.

(6) "Local government" means any city, town, county, water-sewer district, public utility district, port district, irrigation district, flood control district, or any other municipal

corporation, quasi-municipal corporation, or other political subdivision authorized to levy special assessments.

(7) "Real property taxes" means ad valorem property taxes levied on a residence in this state in the preceding calendar year.

(8) "Residence" has the meaning given in RCW 84.36.383.

(9) "Special assessment" means the charge or obligation imposed by a local government upon property specially benefited.

PART II

REQUIRING PROPERTY TAX STATEMENTS TO LIST THE STATE PROPERTY TAX AS THE STATE SCHOOL LEVY

Sec. 201. RCW 84.56.020 and 2023 c 376 s 1 are each amended to read as follows:

Treasurers' tax collection duties.

(1) The county treasurer must be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his or her county. No treasurer may accept tax payments or issue receipts for the same until the treasurer has completed the tax roll for the current year's collection and provided notification of the completion of the roll. Notification may be accomplished electronically, by posting a notice in the office, or through other written communication as determined by the treasurer. All real and personal property taxes and assessments made payable by the provisions of this title are due and payable to the county treasurer on or before the 30th day of April and, except as provided in this section, are delinquent after that date.

Tax statements.

(2) (a) Tax statements for the current year's collection must be distributed to each taxpayer on or before March 15th provided that:

(i) All city and other taxing district budgets have been submitted to county legislative authorities by November 30th per RCW 84.52.020;

(ii) The county legislative authority in turn has certified taxes levied to the county assessor in accordance with RCW 84.52.070; and

(iii) The county assessor has delivered the tax roll to the county treasurer by January 15th per RCW 84.52.080.

(b) Each tax statement must include a notice that checks for payment of taxes may be made payable to "Treasurer of County" or other appropriate office, but tax statements may not include any suggestion that checks may be made payable to the name of the individual holding the office of treasurer nor any other individual.

(c) Each tax statement distributed to an address must include a notice with information describing the:

(i) Property tax exemption program pursuant to RCW 84.36.379 through 84.36.389; and

(ii) Property tax deferral program pursuant to chapter 84.38 RCW.

(d) Each tax statement must identify the state property tax as the "state school levy."

Tax payment due dates.

On-time tax payments: First-half taxes paid by April 30th and second-half taxes paid by October 31st.

(3) (a) When the total amount of tax or special assessments on personal property or on any lot, block or tract of real property payable by one person is \$50 or more, and if one-half of such tax is paid on or before the 30th day of April, the remainder of such tax is due and payable on or before the following 31st day of October and is delinquent after that date.

(b) Payments generated by an automated check processing service or payments sent via United States mail with no discernable postmark date and received within three business days of the 30th day of

April or the 31st day of October, as required under (a) of this subsection, are not delinquent.

Delinquent tax payments for current year: First-half taxes paid after April 30th.

(4) (a) When the total amount of tax or special assessments on any lot, block or tract of real property, personal property, or on any mobile home payable by one person is \$50 or more, and if one-half of such tax is paid after the 30th day of April but before the 31st day of October, together with the applicable interest and penalty on the full amount of tax payable for that year, the remainder of such tax is due and payable on or before the following 31st day of October and is delinquent after that date.

(b) Payments generated by an automated check processing service or payments sent via United States mail with no discernable postmark date and received within three business days of the 30th day of April or the 31st day of October, as required under (a) of this subsection, are not delinquent.

Delinquent tax payments: Interest, penalties, and treasurer duties.

(5) (a) Except as provided in (c) of this subsection, delinquent taxes under this section are subject to interest as provided in this subsection computed on a monthly basis on the amount of tax delinquent from the date of delinquency until paid. Interest must be calculated at the rate as described below.

(i) Until December 31, 2022, the interest rate is 12 percent per annum for all nonresidential real property, residential real property, and personal property.

(ii) Beginning January 1, 2023, interest rates are as follows:

(A) Nine percent per annum for all residential real property with four or fewer units per taxable parcel, including manufactured/mobile homes as defined in RCW 59.20.030 for taxes levied in 2023 or after; or

(B) Twelve percent per annum for all other property.

(b) (i) Penalties on delinquent taxes under this section may not be assessed beginning January 1, 2022, and through December 31, 2022.

(ii) Beginning January 1, 2023, delinquent taxes under this section are subject to penalties for nonresidential real property, residential real property with greater than four units per taxable parcel, and for personal property as follows:

(A) A penalty of three percent of the amount of tax delinquent is assessed on the tax delinquent on June 1st of the year in which the tax is due.

(B) An additional penalty of eight percent is assessed on the delinquent tax amount on December 1st of the year in which the tax is due.

(iii) Penalties may not be assessed on residential real property with four or fewer units per taxable parcel, including manufactured/mobile homes as defined in RCW 59.20.030.

(c) (i) If a taxpayer is successfully participating in a payment agreement under subsection (15) (b) of this section or a partial payment program pursuant to subsection (15) (c) of this section, the county treasurer may not assess additional penalties on delinquent taxes that are included within the payment agreement. Interest and penalties that have been assessed prior to the payment agreement remain due and payable as provided in the payment agreement.

(ii) The following remain due and payable as provided in any payment agreement:

(A) Interest that has been assessed prior to the payment agreement; and

(B) Penalties assessed prior to January 1, 2022, that have been assessed prior to the payment agreement.

(6) A county treasurer must provide notification to each taxpayer whose taxes have become delinquent under subsections (4) and (5) of this section. The delinquency notice must specify where the taxpayer can obtain information regarding:

(a) Any current tax or special assessments due as of the date of the notice;

(b) Any delinquent tax or special assessments due, including any penalties and interest, as of the date of the notice; and

(c) Where the taxpayer can pay his or her property taxes directly and contact information, including but not limited to the phone number, for the statewide foreclosure hotline recommended by the Washington state housing finance commission.

(7) Within 90 days after the expiration of two years from the date of delinquency (when a taxpayer's taxes have become delinquent), the county treasurer must provide the name and property address of the delinquent taxpayer to a homeownership resource center or any other designated local or state entity recommended by the Washington state housing finance commission.

Collection of foreclosure costs.

(8) (a) When real property taxes become delinquent and prior to the filing of the certificate of delinquency, the treasurer is authorized to assess and collect tax foreclosure avoidance costs.

(b) When tax foreclosure avoidance costs are collected, such costs must be credited to the county treasurer service fund account, except as otherwise directed.

(c) For purposes of chapter 84.64 RCW, any taxes, interest, or penalties deemed delinquent under this section remain delinquent until such time as all taxes, interest, and penalties for the tax year in which the taxes were first due and payable have been paid in full.

Periods of armed conflict.

(9) Subsection (5) of this section notwithstanding, no interest or penalties may be assessed during any period of armed conflict regarding delinquent taxes imposed on the personal residences owned by active duty military personnel who are participating as part of one of the branches of the military involved in the conflict and assigned to a duty station outside the territorial boundaries of the United States.

State of emergency.

(10) During a state of emergency declared under RCW 43.06.010(12), the county treasurer, on his or her own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any taxes payable under this section as the treasurer deems proper.

Retention of funds from interest.

(11) All collections of interest on delinquent taxes must be credited to the county current expense fund.

(12) For purposes of this chapter, "interest" means both interest and penalties.

Retention of funds from property foreclosures and sales.

(13) The direct cost of foreclosure and sale of real property, and the direct fees and costs of distraint and sale of personal property, for delinquent taxes, must, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and must be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint, and sale because of delinquent taxes without regard to budget limitations and not subject to indirect costs of other charges.

Tax due dates and options for tax payment collections.

Electronic billings and payments.

(14) For purposes of this chapter, and in accordance with this section and RCW 36.29.190, the treasurer may collect taxes, assessments, fees, rates, interest, and charges by electronic billing and payment. Electronic billing and payment may be used as an option by the taxpayer, but the treasurer may not require the use of electronic billing and payment. Electronic bill presentment and payment may be on a monthly or other periodic basis as the treasurer deems proper for:

- (a) Delinquent tax year payments; and
- (b) Prepayments of current tax.

Tax payments.

Prepayment for current taxes.

(15) (a) The treasurer may accept prepayments for current year taxes by any means authorized. All prepayments must be paid in full by the due date specified in subsection (16) of this section.

Payment agreements for current year taxes.

(b) (i) The treasurer may provide, by electronic means or otherwise, a payment agreement that provides for payment of current year taxes, inclusive of prepayment collection charges. The payment agreement must be signed by the taxpayer and treasurer or the treasurer's deputy prior to the sending of an electronic or alternative bill, which includes a payment plan for current year taxes.

Payment agreements for delinquent year taxes.

(ii) (A) The treasurer may provide, by electronic means or otherwise, a payment agreement for payment of past due delinquencies. The payment agreement must be signed by the taxpayer and treasurer or the treasurer's deputy prior to the sending of an electronic or alternative bill, which includes a payment plan for past due delinquent taxes and charges.

(B) Tax payments received by a treasurer for delinquent year taxes from a taxpayer participating on a payment agreement must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Partial payments: Acceptance of partial payments for current and delinquent taxes.

(c) (i) In addition to the payment agreement program in (b) of this subsection, the treasurer may accept partial payment of any current and delinquent taxes including interest and penalties by any means authorized including electronic bill presentment and payments.

(ii) All tax payments received by a treasurer for delinquent year taxes from a taxpayer paying a partial payment must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Payment for delinquent taxes.

(d) Payments on past due taxes must include collection of the oldest delinquent year, which includes interest, penalties, and taxes within an (~~eighteen~~) 18-month period, prior to filing a certificate of delinquency under chapter 84.64 RCW or distraint pursuant to RCW 84.56.070.

Due date for tax payments.

(16) All taxes upon real and personal property made payable by the provisions of this title are due and payable to the treasurer on or before the 30th day of April and are delinquent after that date. The remainder of the tax is due and payable on or before the following 31st of October and is delinquent after that date. All other assessments, fees, rates, and charges are delinquent after the due date.

Electronic funds transfers.

(17) A county treasurer may authorize payment of:

(a) Any current property taxes due under this chapter by electronic funds transfers on a monthly or other periodic basis; and

(b) Any past due property taxes, penalties, and interest under this chapter by electronic funds transfers on a monthly or other periodic basis. Delinquent taxes are subject to interest and penalties, as provided in subsection (5) of this section. All tax payments received by a treasurer from a taxpayer paying delinquent year taxes must be applied first to the oldest delinquent year unless such taxpayer requests otherwise.

Payment for administering prepayment collections.

(18) The treasurer must pay any collection costs, investment earnings, or both on past due payments or prepayments to the credit of a county treasurer service fund account to be created and used only for the payment of expenses incurred by the treasurer, without limitation, in administering the system for collecting prepayments.

Waiver of interest and penalties for qualified taxpayers subject to foreclosure.

(19) No earlier than 60 days prior to the date that is three years after the date of delinquency, the treasurer must waive all

outstanding interest and penalties on delinquent taxes due from a taxpayer if the property is subject to an action for foreclosure under chapter 84.64 RCW and the following requirements are met:

(a) The taxpayer is income-qualified under RCW 84.36.381(5)(a), as verified by the county assessor;

(b) The taxpayer occupies the property as their principal place of residence; and

(c) The taxpayer has not previously received a waiver on the property as provided under this subsection.

Definitions.

(20) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Electronic billing and payment" means statements, invoices, or bills that are created, delivered, and paid using the internet. The term includes an automatic electronic payment from a person's checking account, debit account, or credit card.

(b) "Internet" has the same meaning as provided in RCW 19.270.010.

(c) "Tax foreclosure avoidance costs" means those direct costs associated with the administration of properties subject to and prior to foreclosure. Tax foreclosure avoidance costs include:

(i) Compensation of employees for the time devoted to administering the avoidance of property foreclosure; and

(ii) The cost of materials, services, or equipment acquired, consumed, or expended in administering tax foreclosure avoidance prior to the filing of a certificate of delinquency.

PART III

CONSOLIDATING THE STATE PROPERTY TAX

Sec. 301. RCW 84.52.065 and 2022 c 56 s 13 are each amended to read as follows:

(1) Except as otherwise provided in this section, subject to the limitations in RCW 84.55.010, in each year the state must levy for collection in the following year for the support of common schools
Bill Draft - Sen. Frame, 5-29-25

of the state a tax of ~~((three dollars and sixty cents))~~ \$3.60 per ~~((thousand dollars))~~ \$1,000 of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department ~~((of revenue))~~.

~~(2) (a) ((In addition to the tax authorized under subsection (1) of this section, the state must levy an additional property tax for the support of common schools of the state.~~

~~(i) For taxes levied for collection in calendar years 2018 through 2021, the rate of tax is the rate necessary to bring the aggregate rate for state property tax levies levied under this subsection and subsection (1) of this section to a combined rate of two dollars and forty cents per thousand dollars of assessed value in calendar year 2019 and two dollars and seventy cents per thousand dollars of assessed value in calendar years 2018, 2020, and 2021. The state property tax levy rates provided in this subsection (2) (a) (i) are based upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.~~

~~(ii) For taxes levied for collection in calendar year 2022 and thereafter, the tax authorized under this subsection (2) is subject to the limitations of chapter 84.55 RCW.~~

~~(b) (i) Except as otherwise provided in this subsection, all taxes collected under this subsection (2) must be deposited into the state general fund.~~

~~(ii) For fiscal year 2019, taxes collected under this subsection (2) must be deposited into the education legacy trust account for the support of common schools.~~

~~(3) For taxes levied for collection in calendar years 2019 through 2021, the state property taxes levied under subsections (1) and (2) of this section are not subject to the limitations in chapter 84.55 RCW.~~

~~(4) (a) For taxes levied for collection in calendar year 2022 and thereafter, the aggregate rate limit for state property taxes levied under subsections (1) and (2) of this section is three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.~~

~~(b) If the aggregate rate of state property taxes levied under subsections (1) and (2) of this section for collection in any calendar year after 2021 exceeds \$3.60 per \$1,000 of assessed value, each rate must be reduced on a pro rata basis until the aggregate rate no longer exceeds \$3.60 per \$1,000 of assessed value.~~

~~(5) For property taxes levied for collection in calendar years 2019 through 2021, the rate of tax levied under subsection (1) of this section is the actual rate that was levied for collection in calendar year 2018 under subsection (1) of this section.~~

(6)) For taxes levied for collection in calendar year 2027, the state property tax levy rate is \$. . . per \$1,000 of assessed value. The state property tax levy rate provided in this subsection (2) (a) is based upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the department.

(b) For taxes levied for collection in calendar year 2028 and thereafter, the limitations of chapter 84.55 RCW apply.

(3) As used in this section, "the support of common schools" includes the payment of the principal and interest on bonds issued for capital construction projects for the common schools.

Sec. 302. RCW 84.36.630 and 2017 3rd sp.s. c 13 s 312 are each amended to read as follows:

(1) All machinery and equipment owned by a farmer that is personal property is exempt from property taxes levied for any state purpose ~~((, including the additional state property tax imposed under RCW 84.52.065(2),))~~ if it is used exclusively in growing and

producing agricultural products during the calendar year for which the claim for exemption is made.

(2) (~~("Farmer")~~) For purposes of this section, "farmer" and "agricultural product" have the same meaning as defined in RCW 82.04.213.

(3) A claim for exemption under this section must be filed with the county assessor together with the statement required under RCW 84.40.190, for exemption from taxes payable the following year. The claim must be made solely upon forms as prescribed and furnished by the department (~~(of revenue)~~).

PART IV

MISCELLANEOUS

NEW SECTION. **Sec. 401.** This act applies to taxes levied for collection in 2027 and thereafter.

NEW SECTION. **Sec. 402.** RCW 82.32.805 and 82.32.808 do not apply to this act.

NEW SECTION. **Sec. 403.** This act is necessary for the support of the state government and its existing public institutions.

--- END ---

Section 3: Affiliate Needs Assessment – WACO Legislative Services

Direct advocacy on WACO priority legislation is part of a broader range of legislative services available to each affiliate organization. Please review the services below and alert WACO to any additional services you need but are not currently receiving.

1. Education / training sessions at the WACO conference, Newly Elected Officials conference, each affiliate's conference(s) and/or online real-time or recorded on:

- a. Building and sustaining positive working relationships with your state legislators;
- b. Overview of the legislative process and how a bill becomes law;
- c. From idea to implementation: achieving policy change through the legislative process; and/or
- d. Tailored training to meet specific affiliate needs.

2. Technical Assistance and Communications on:

- a. Interim legislative leadership, outreach, education and support;
- b. Determining your short- and long-term legislative priorities and strategy for success;
- c. Written informational and advocacy materials, including policy white papers and fact sheets, to build awareness of affiliate roles and issues;
- d. Researching emerging policy and data trends statewide and nationally; and/or
- e. Informational videos to build legislator understanding of affiliate roles and issues.

3. Legislative Representation and Advocacy, including:

- a. Leadership, logistical and technical support for affiliates at meetings with legislators and committee testimony on relevant legislation;
- b. Coordination with affiliate state organizations and stakeholders; avoiding duplication and maximizing common goal impact;
- c. Direct lobbying support for approved priority bill proposals;
- d. Legislative awareness building on specific issues in support of potential future legislative proposals;
- e. Relationship-building with targeted legislators, stakeholders or others;
- f. Coordinated rapid response to emerging legislation; and/or
- g. Bill tracking and daily bill status updates on affiliate and other bills of relevance.



AUDITOR PROPOSALS

2026 Legislative Session WACO Priority Legislation and Legislative Services

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additionally, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliates, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate: WSACA

Section 1: Affiliate legislative contacts

1. Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):

Lori Larsen, Legislative Committee Co-Chair and Stevens County Auditor
Linda Farmer, Legislative Committee Co-Chair and Pierce County Auditor

2. Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:

Lori Larsen, Legislative Committee Co-Chair and Stevens County Auditor
Linda Farmer, Legislative Committee Co-Chair and Pierce County Auditor
Chandra Schumacher, WSACA President and Lincoln County Auditor
Julie Wise, Elections Committee Co-Chair and King County Elections Director
Garth Fell, Elections Committee Co-Chair and Snohomish County Auditor
Kyle Haugh, Elections Committee Legislation Sub-Committee Co-Chair and Pierce County Elections Manager
Will Cavecche, Elections Committee Legislation Sub-Committee Co-Chair and King County Elections Research & Policy Coordinator

Section 2: Priority Legislation Request for the 2026 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1 SB 5069 State Printing of Even Year Voter Pamphlets

Purpose of Legislation: To achieve statewide consistency in voter pamphlet printing for even year and odd year primaries. The state does not currently print a voters' pamphlet for primary elections in even years. Some counties have taken on this responsibility and print pamphlets for

statewide candidates. However, as a community, we lack consistency. Different voters receive varying election materials based on their county of residence.

This legislation would remove requirements for counties to include information contained in voter's information pamphlets prepared by the Office of the Secretary of State in local voter pamphlets produced by those counties. The Office of the Secretary of State would be required to produce voter's information pamphlets not only for every general election occurring in any year but also for primary elections occurring in even numbered years.

This legislation will also result in cost savings in terms of staff time for county offices. For example, during the 2024 primary in Pierce County, 78 out of 112 pages were dedicated to state candidates. While these costs could potentially be passed on to the state, local resources are diverted from other essential election and voter registration tasks.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- **Why is a legislative solution needed?**
 - RCW [29A.32.210](#) states “Before any primary or general election, or any special election held under RCW [29A.04.321](#) or [29A.04.330](#), each county auditor shall print and distribute a local voters' pamphlet. The pamphlet shall provide information on all measures and candidates appearing on ballots within that county....”
 - This bill would modify this RCW to only require that the local voters pamphlet include measures and candidates that don't appear in the state voters pamphlet.
- **Is this the right session to bring it forward?**
 - Yes. With the upcoming mid-terms, this has a possibility to have immediate positive impacts for counties and voters across the state. Additionally, the bill was passed out of committee but did not advance out of Ways & Means.
- **What are the potential negative and positive impacts?**
 - Positive: There potential for significant cost savings to the county if the state were to publish a voters' pamphlet in each even year that includes, at a minimum, every office and candidate that files with the Secretary of State.
 - Negative: To meet very tight printing requirements, there will be a need to maintain strict dates and deadlines for both the state and local voters' pamphlet.

- **Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.**
 - Counties would experience an indeterminate decrease in costs associated with production of voter's pamphlets for primary elections occurring in even numbered years.
 - If Pierce Counties costs are proportionate to other counties, the statewide cost for producing the primary election voter's pamphlet is estimated between \$5,060,550 and \$5,099,000 in 2020 (\$585,000 county costs / 11.56 percent of registered voters = \$5,060,550; \$585,00 county costs / 11.48 percent statewide households = \$5,095,800). This average cost of \$5,078,175 (\$5,060,550 + \$5,095,800 = \$10,156,350; \$10,156,350 / 2 = \$5,078,175) would equate to \$9,202,347 in 2024 based on the U.S. Bureau of Labor Statistics CPI Inflation Calculator
- **Are there potential impacts on other affiliates and have they been discussed with them?**
 - No impacts to other affiliates.

2. Who are the stakeholders expressing interest / potential support for this bill?

The Office of the Secretary of State is supportive of the bill and submitted it as agency request legislation.

3. Are there potential opponents and what is your plan to address?

During committee hearings, most testimony was positive. However, there was some discussion about allowing for statement submission between the Primary and General. The Office of the Secretary of State has worked with the Code Revisors Office to draft a amendment for the Legislature's consideration.

4. What is the status of the bill language / Do you need assistance with bill drafting?

The bill has been drafted, submitted as agency requestion legislation under SB 5069 with Sponsors: Valdez, Dozier, Chapman, Cleveland, Hasegawa, Liias, Nobles, Riccelli

5. What is the status of sponsorship / Assistance needed identifying a sponsor?

SB 5069 has bipartisan sponsorship with Senators Valdez, Dozier, Chapman, Cleveland, Hasegawa, Liias, Nobles, Riccelli

Other / Additional information?

The Office of the Secretary of State is working with an independent consultant, AnthroTech, on a comprehensive study of the voters' pamphlet process. This effort is intended to identify possibly procedural improvements as well as other cost savings. These are likely to translate into a reduced Fiscal Note for this bill. A final report will be shared with the legislature in December 2025.

Bill 5499 run in 2019. Sponsors were Hunt, Zeiger, Kuderer, Hasegawa, Keiser, Liias. \$1.6M fiscal note from Kym Wyman. The state is already billed by the local jurisdictions who are doing this; state could possibly save money by publishing it itself.

2026 PRIORITY BILL / BUDGET REQUEST #2: HB 2192 (2024) Celebrating National Voter Registration Day

Purpose of Legislation: [HB 2192](#) would move the high school voter registration and education events currently required by state law on Temperance and Good Citizenship Day in January to instead occur on National Voter Registration Day (NVRD) in September. NVRD is a better time for such events since it falls just before the General Election each year. The move is also better timing for teachers, lines up with national advocacy efforts already occurring on that day and allows counties to streamline voter education and outreach activities to achieve higher impact with lower cost.

King County Elections (KCE) worked with OSPI to introduce the bill in 2024 as agency-request legislation. King County is again working with OSPI on an updated bill for the 2026 Session.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- **Why is a legislative solution needed?**
 - Temperance and Good Citizenship Day is enshrined in state law RCW [28A.230.150](#) (enacted in 1923 and amended multiple times).
- **Is this the right session to bring it forward?**
 - Yes. There is no fiscal impact to the bill, and it will help teachers and counties streamline voter registration activities and reduce costs for higher voter impact.
- **What are the potential negative and positive impacts?**
 - Positive: NVRD is a better time for such events since it falls just before the General Election each year. The move is also better timing for teachers, lines up with national advocacy efforts already occurring on that day and allows counties to streamline voter education and outreach activities to achieve higher impact with lower cost.
 - Negative: People who are supportive of the original Temperance and Good Citizenship Day may have issues with de-emphasizing that holiday, although the legislator most opposed (Rep. Bergquist) was a co-sponsor of the bill when it was introduced during the 2024 session.
- **Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.** These can be provided.

- **Are there potential impacts on other affiliates and have they been discussed with them?** No impacts to other affiliates.

2. Who are the stakeholders expressing interest / potential support for this bill?

The Superintendent of Public Instruction is supportive of the bill, and KCE believes OSPI is willing to again submit it as agency request legislation. KCE also has heard of support from teachers, the League of Women Voters, the Secretary of State, and every legislator staff has spoken to about it.

3. Are there potential opponents and what is your plan to address?

People who are supportive of the original Temperance and Good Citizenship Day may have issues with de-emphasizing that holiday, although the legislator most opposed (Rep. Bergquist) was a co-sponsor of the bill when it was introduced during the 2024 session. Stakeholder meetings will be set to ensure support.

4. What is the status of the bill language / Do you need assistance with bill drafting?

KCE is working with OSPI on updates to the 2024 version of the bill.

5. What is the status of sponsorship / Assistance needed identifying a sponsor?

KCE has discussed a few options with OSPI, and also gotten multiple volunteers from legislators. OSPI will ultimately decide the sponsor.

Other / Additional information?

None



CLERK PROPOSALS

2026 Legislative Session WACO Priority Legislation and Legislative Services

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additionally, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliates, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate: Clerks

Section 1: Affiliate legislative contacts

1. **Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):** Catherine Cornwall (King County) and Lisa Henderson (San Juan County)

2. **Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:** Catherine Cornwall (King County) and Lisa Henderson (San Juan County)

Section 2: Priority Legislation Request for the 2026 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: Align RCW 36.18.016 (Various Fees Collected) with Court Rule RAP 9.6 (Rules of Appellate Procedure).

Purpose of Legislation:

In October 2024, the Supreme Court updated Court Rule RAP 9.6 "Designation of Clerk's Papers and Exhibits." As a result of this rule change, Clerks are now required to provide (upon request) copies of all documents and exhibits in the court file regardless of the format. This rule change included new requirements to provide color copies and photographs of cumbersome exhibits that cannot be copied (e.g. physical evidence).

There are new requirements in RAP 9.6 that are not included in RCW 36.18.016 which authorizes Clerks fees. This proposed legislation is a technical change to align the fees authorized in RCW 36.18.016 with the requirements of RAP 9.6. In addition, some of the language in RCW 36.18.016 is outdated and needs to be updated (e.g. it refers to providing copies of compact discs and doesn't refer to providing electronic or digital copies).

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- Why is a legislative solution needed? *Clerks are being required by Court Rule RAP 9.6 to provide records in appellate cases without the ability to charge for some of the required records (e.g. providing photographs of exhibits or color copies). The section of the statute that authorizes Clerks to charge fees needs to be updated to align with the Court Rule.*
- Is this the right session to bring it forward? *Yes. The Court Rule RAP 9.6 went into effect October 2024.*
- What are the potential negative and positive impacts?
 - *Positive impacts: Clerks will be able to charge fees for the new work and records they are now required to provide; the language in the RCW will be updated to reflect current technology (e.g. digital/electronic records rather than compact discs).*
 - *Negative impacts: proposing legislative changes regarding fees (even technical changes) can open the door for broader changes.*
- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? *If yes, briefly describe.*
- Are there potential impacts on other affiliates and have they been discussed with them? *This section of the RCW only affects fees charged by Clerks. It will not affect other affiliates.*

2. Who are the stakeholders that have expressed interest / potential support for this bill?

None at this time.

3. Are there potential opponents and what is your plan to address?

Unknown at this time.

3. What is the status of the bill language / Do you need assistance with bill drafting?

The Clerks have drafted the changes to RCW 36.18.016

4. What is the status of sponsorship / Do you need assistance identifying a sponsor?

Yes, we could use assistance identifying a sponsor. Would Sen. Dhingra be a possibility?

Other / Additional information:

2026 PRIORITY BILL / BUDGET REQUEST #2: Clerk Safety Enhancement

Purpose of Legislation: The prevalence of personally identifiable information online presents a significant risk to County Clerks. County Clerks are often the face of the Superior Court. Their names are on all court orders and parties may view the Clerk responsible if they are unhappy with a court decision. Many Clerks have faced lawsuits as well as threats of violence and death against them and their family members. One Clerk had to work remotely for a month (from another county) due to a credible death threat that was made against her and her family. Another Clerk had to file for a protection order. Some Clerks have experienced people trying to follow them home.

However, in various sections of the RCW on unlawful release of court and law enforcement employee information, the Clerks are not included. Caselaw has found that Clerks are separate from the Court – so while Court officers and employees are protected, Clerks are not.

This proposed legislation would update RCW 4.24.680; RCW 9A.46.020; and RCW 9A.90.120 to add Clerks to the list of justice system participants protected by these statutes.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- Why is a legislative solution needed? *The only way to add Clerks to the lists of justice system participants is by legislation.*
- Is this the right session to bring it forward? *Yes. Threats against Clerks continue.*
- What are the potential negative and positive impacts?
 - *Positive – these changes will improve safety for Clerks.*
 - *Negative – None.*
- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.
 - *A Clerk received a credible death threat (from someone being evicted) against her and her family. An arrest warrant was issued. The Clerk had to work remotely from another County for a month until it was determined that the individual had left the County.*
- Are there potential impacts on other affiliates and have they been discussed with them?
We do not believe this would affect other affiliates.

2. Who are the stakeholders that have expressed interest / potential support for this bill?

This legislation is being proposed by the Board of Judicial Administration. The BJA expects that the SCJA, DMCJA, OAH and Sen. Pedersen will support it.

3. Are there potential opponents and what is your plan to address?

Unknown at this time.

5. What is the status of the bill language / Do you need assistance with bill drafting?

The BJA has drafted the bill language.

6. What is the status of sponsorship / Do you need assistance identifying a sponsor?

The BJA listed Sen. Pedersen as being in support.

Other / Additional information:

Section 3: Affiliate Needs Assessment – WACO Legislative Services

Direct advocacy on WACO priority legislation is part of a broader range of legislative services available to each affiliate organization. Please review the services below and alert WACO to any additional services you need but are not currently receiving.

1. Education / training sessions at the WACO conference, Newly Elected Officials conference, each affiliate's conference(s) and/or online real-time or recorded on:

- a. Building and sustaining positive working relationships with your state legislators;
- b. Overview of the legislative process and how a bill becomes law;
- c. From idea to implementation: achieving policy change through the legislative process; and/or
- d. Tailored training to meet specific affiliate needs.

2. Technical Assistance and Communications on:

- a. Interim legislative leadership, outreach, education and support;
- b. Determining your short- and long-term legislative priorities and strategy for success;
- c. Written informational and advocacy materials, including policy white papers and fact sheets, to build awareness of affiliate roles and issues;
- d. Researching emerging policy and data trends statewide and nationally; and/or
- e. Informational videos to build legislator understanding of affiliate roles and issues.

3. Legislative Representation and Advocacy, including:

- a. Leadership, logistical and technical support for affiliates at meetings with legislators and committee testimony on relevant legislation;
- b. Coordination with affiliate state organizations and stakeholders; avoiding duplication and maximizing common goal impact;
- c. Direct lobbying support for approved priority bill proposals;
- d. Legislative awareness building on specific issues in support of potential future legislative proposals;
- e. Relationship-building with targeted legislators, stakeholders or others;
- f. Coordinated rapid response to emerging legislation; and/or
- g. Bill tracking and daily bill status updates on affiliate and other bills of relevance.



CORONER PROPOSAL

2026 Legislative Session WACO Priority Legislation and Legislative Services

Affiliate: WACME – Washington Association of Coroners/Medical Examiners as of 7/16/2025

Section 1: Affiliate legislative contacts

1. Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):

CO-CHAIRS

Annie Pillers, Whitman County Coroner

Hayley Thompson, Skagit County Coroner

2. Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:

CO-CHAIRS

Annie Pillers, Whitman County

Hayley Thompson, Skagit County

Section 2: Priority Legislation Request for the 2026 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: PTSD Recognition

Purpose of Legislation:

Status of Proposal Development:

- **Describe how affiliate has considered:**

Rationale for legislation as opposed to other remedies?

- RCW 5.60.060: states that a peer support group counselor for first responders has testimonial privilege and cannot be called to testify about communication with the first responder except in certain circumstances. Currently, Coroners, Medical Examiners, and their staff are not listed as “first responders” in this RCW.
- RCW 51.08.142 notes that PTSD is only considered an “occupational disease” for fire fighters, law enforcement officers, 911 dispatchers, and nurses. Coroners, Medical Examiners, and their staff should be added as “first responders” since they are exposed to ongoing and cumulative physical/emotional/behavioral risk factors in the line of their public service duties.

- **Timely issue / appropriate for particular session / political and fiscal climate?**

- Coroners and Medical Examiner personnel are exposed to numerous risk factors in the line of their public service duties. These factors increase their risk for

exposure to biological contaminants, infectious diseases and potential violence, all of which increase the threat to physical safety and mental well being. First responders are at a great risk of exposure when interacting with patients, decedents and the general public. Coroners and Medical Examiner personnel are on the front lines alongside their counterparts from emergency medical services, law enforcement, fire department personnel, and health care providers. In many jurisdictions, especially those in rural areas, the Coroner or Medical Examiner personnel may be the only individual who comes into contact with family and bystanders. Those currently designated as first responders, whether local, state, or federal level, qualify for additional benefits such as hazardous pay, enhanced paid time off or sick leave, and enhanced line-of-duty death benefits. Coroners and medical examiners should be eligible for these additional benefits and therefore should be designated as first responders.

- Lack of mental health benefits for those in the medicolegal death investigation community can result in experienced staff resigning from the profession, jeopardizing the timeliness for completing death investigations and burnout of those death investigators left behind. The work performed by Coroner/Medical Examiner Offices is important and heavily relied upon by the public health, public safety, and law and justice communities. The number of deaths continues to increase each year, resulting in a greater need for medicolegal death professionals, and putting additional workload stressors on the existing death investigator professionals.
- Considered potential negative and positive impacts?
 - Positive: Retention of medicolegal death professionals. Having access to mental health resources, provides longevity to the field. Negative impacts: loss of more medicolegal death professionals.
- Facts and figures or anecdotes to show concept will fix problem / improve a situation?
- Potential impact on other affiliates and discussed with them?
 - None known at this time.
- 1. Stakeholders that have expressed interest and/or potential support for this bill?**
 - Law enforcement, fire fighters, EMS
 - International Association of Coroners and Medical Examiners IACME
- 2. Potential Opponents and How Address?**
 - a. None known at this time.
- 3. Status of bill language / Need assistance with bill drafting?**
 - a. There is an existing draft from the 2025 legislative session – HB 1002
<https://lawfilesexternal.wa.gov/biennium/2025-26/Pdf/Bills/House%20Bills/1002.pdf?q=20250716121336>
 - b. Amendment – NOT considered in 2025 Session
<https://lawfilesexternal.wa.gov/biennium/2025-26/Pdf/Amendments/House/1002%20AMH%20SCHM%20MCCB%20034.pdf>
- 4. Status of sponsorship / Need assistance identifying sponsor?**
 - a. 2025 session sponsors were: Abbarno, Rude, Marshall, Callan, Doglio, Timmons, Goodman, Pollet, Davis, and Scott. This is a good start for 2026!



Washington Association
of **COUNTY OFFICIALS**

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P. 360.753.7319
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Assessors | Auditors | Clerks | Coroners | Prosecutors | Sheriffs | Treasurers

TREASURER PROPOSALS

2026 Legislative Session WACO Priority Legislation and Legislative Services

Legislative proposals that have received approval of full WACO membership are the priority of the WACO legislative team. Direct advocacy on behalf of all 7 affiliates is provided on these bills. Additionally, indirect assistance on affiliate-specific priority bills is available depending on availability of staff and resources. Other services (outlined in Section 3 below) are available to affiliates, regardless of whether they have priority legislation in any given session, focused on building legislative understanding of affiliate roles and issues and assisting affiliate organizations in developing long-term policy goals and legislative relations.

Affiliate: Washington State Association of County Treasurers (WSACT)

Section 1: Affiliate legislative contacts

1. Affiliate Legislative Chair(s) for 2026 Session (primary contact for WACO staff related to legislative session):

Jackie Brunson, Skagit County Treasurer, WSACT Legislative Committee Chair
Jeff Gadman, Thurston County Treasurer, WSACT President

2. Affiliate representative(s) with authority to direct WACO staff related to proposed amendments to your priority bills or to communicate your affiliate's position on legislation affecting the affiliate to WACO staff:

Jeff Gadman, Thurston County Treasurer, WSACT President

Section 2: Priority Legislation Request for the 2026 Session

Information below is essential for both consideration of proposal by full WACO membership as well as helping WACO staff support priority legislation success. If you are not proposing priority bills for the 2026 session, please skip to Section 3.

2026 PRIORITY BILL / BUDGET REQUEST #1: Remove local sales tax from the sales tax rebate provided qualified renewal energy projects.

Purpose of Legislation: The promise of renewable energy projects to local communities is economic benefit. The reality is depreciating personal property owned by energy companies that shifts tax burden to local residents and a state-established refund of local sales tax dollars are harming, not helping, local economies. The state may use relief from state sales tax to incentivize these projects, but locals need the ability to retain local sales tax and would not have bargained away local funds. The proposal would remove the exemption for the local portion of the sales tax on renewable energy projects.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- Why is a legislative solution needed?

Local government is faced with costs that are increasing greater than the revenues they have to provide the required services to its citizens. The local sales tax rebate is in RCW 82.08.962 for both the state and local portion. An amendment in RCW is required to give discretion to local government to retain their portion.

- Is this the right session to bring it forward?

Renewable energy projects will continue to be built in Washington State to meet the desired needs of Clean Energy Legislation on the west coast and across the country. These projects will affect a greater number of counties in Washington State requiring urgent relief.

- What are the potential negative and positive impacts?

Positive impact – Allow counties to retain local sales tax dollars. It is unlikely that this will create a disincentive for clean energy projects to establish in Washington State.

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.

Klickitat County recently refunded nearly \$1 million dollars to a project that was constructed in their County. This represents 27% of their annual budgeted sales tax revenue.

Of Klickitat County's 11 current renewable energy facilities, 9 are aging wind projects that will likely be in a repowering stage. This means replacing older, outdated turbines with new, more efficient ones, either by fully decommissioning the old equipment and installing entirely new turbines or by refurbishing and upgrading specific components. This is important because Counties cannot recognize these potential sales tax revenues since they will likely qualify for the exemption. Passing this legislation will provide a benefit in increased revenue to the counties they are constructed in.

From 2014-2019, Columbia County refunded back a total of 48% of sales tax collected. Since 2015, the amount of sales tax Columbia County has had to refund back, county-wide, to the department of revenue is just over 6.8 million. The total revenues for Columbia County general fund in 2024 was just \$5.67 million.

- Are there potential impacts on other affiliates and have they been discussed with them?

This will have impact on all affiliates of WACO. The Offices are funded in the General Fund of all counties and the sales tax that is being refunded to the Renewable Energy Projects is being taken directly from those Offices who are always trying to do more with less.

None

2. Who are the stakeholders that have expressed interest / potential support for this bill?

In 2024, the Washington State Association of Counties convened a task force to develop recommendations to mitigate the negative impact on property taxes of clean energy projects and overall ensure greater community benefit. This task force did not address sales tax, however, which is a critical issue to small/rural counties, but is anticipated to affect larger / urban / suburban counties as well as solar and data center projects grow.

3. Are there potential opponents and what is your plan to address?

Energy companies, with changes in policy/funding occurring at federal level, will look to states for greater incentives. There are several proposals to suggest if the State does not support this because of the opposition from the developers.

4. What is the status of the bill language / Do you need assistance with bill drafting?

Bill not yet drafted. Working with WACO and WSACT.

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?

We will need a sponsor. At this point there have been preliminary discussions with Rep. Orcutt.

Other / Additional information:

2026 PRIORITY BILL / BUDGET REQUEST #2: Personal Property Tax Refunds

Purpose of Legislation:

The purpose is to eliminate paying refund petition interest on situations that are not the fault of the county. We had many senior exemptions processed this year where we had to pay refund petition interest. It was a lot of work paying the smaller amounts.

Status of Proposal Development:

1. Describe how affiliate has considered the following:

- Why is a legislative solution needed?

Personal property tax is not currently addressed in the statute regarding grounds for refunds.

- Is this the right session to bring it forward?

This is a minor clean-up bill.

- What are the potential negative and positive impacts?

Only positive. It allows Treasurers to make refunds on overpayment of personal property

taxes. This is an infrequent situation.

- Do you have facts and figures or anecdotes to show concept will fix problem / improve a situation? If yes, briefly describe.
- Are there potential impacts on other affiliates and have they been discussed with them?

Do not believe there are impacts on other affiliates.

2. Who are the stakeholders that have expressed interest / potential support for this bill?

We believe National Federation of Independent Businesses Washington State would support the bill as might Association of Washington Businesses.

3. Are there potential opponents and what is your plan to address?

None anticipated

4. What is the status of the bill language / Do you need assistance with bill drafting?

5. What is the status of sponsorship / Do you need assistance identifying a sponsor?

WACO will assist in identifying sponsor

Other / Additional information:

Section 3: Affiliate Needs Assessment – WACO Legislative Services

Direct advocacy on WACO priority legislation is part of a broader range of legislative services available to each affiliate organization. Please review the services below and alert WACO to any additional services you need but are not currently receiving.

1. Education / training sessions at the WACO conference, Newly Elected Officials conference, each affiliate's conference(s) and/or online real-time or recorded on:

- a. Building and sustaining positive working relationships with your state legislators;
- b. Overview of the legislative process and how a bill becomes law;
- c. From idea to implementation: achieving policy change through the legislative process; and/or
- d. Tailored training to meet specific affiliate needs.

2. Technical Assistance and Communications on:

- a. Interim legislative leadership, outreach, education and support;
- b. Determining your short- and long-term legislative priorities and strategy for success;
- c. Written informational and advocacy materials, including policy white papers and fact sheets, to build awareness of affiliate roles and issues;
- d. Researching emerging policy and data trends statewide and nationally; and/or
- e. Informational videos to build legislator understanding of affiliate roles and issues.

3. Legislative Representation and Advocacy, including:

- a. Leadership, logistical and technical support for affiliates at meetings with legislators and committee testimony on relevant legislation;
- b. Coordination with affiliate state organizations and stakeholders; avoiding duplication and maximizing common goal impact;
- c. Direct lobbying support for approved priority bill proposals;
- d. Legislative awareness building on specific issues in support of potential future legislative proposals;
- e. Relationship-building with targeted legislators, stakeholders or others;
- f. Coordinated rapid response to emerging legislation; and/or
- g. Bill tracking and daily bill status updates on affiliate and other bills of relevance.