

# **CHAPTER 1**

## **GENERAL INFORMATION**

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## **I. INTRODUCTION**

### **County Government in the State of Washington**

County government in Washington existed long before statehood was granted, but with statehood came the legal foundation of the present county government. Article XI, Section 1 of the State Constitution, defines counties as legal subdivisions of the state. They have no powers except those that are conferred by constitutional or statutory provisions. County government consists of offices and agencies that are charged with the responsibilities of carrying out the requirements of the State Constitution as they pertain to taxation, licensing, judicial, police and other essential services to the public. To facilitate this brief synopsis, "offices" are headed by elected officials while "agencies" (often referred to as departments) are usually a branch of an elected office, most agencies existing under the jurisdiction of the legislative authority of the county.

The Washington State Constitution, adopted in 1889, requires the Legislature to establish a system of county government and provide by general laws for the election of certain county officials -- legislative authority (board of county commissioners), sheriff, clerk, treasurer and prosecuting attorney (Article II, Sections 4 and 5). The State Legislature later established the county offices of assessor, auditor and coroner. However, a constitutional amendment adopted in 1948 provides that any county may frame and adopt, at an election, a "home rule" charter for its own government. Basically, this means that freeholders draft an organizational structure for their county, which is acceptable to the voters. The legislative body, prosecuting attorney and judges must continue to be elected under any charter.

All counties continued with the traditional statutory form of county government until 1969. Counties operating under Home Rule Charters are King (1969), Clallam (1979), Snohomish (1980), Pierce (1981), Whatcom (1979), San Juan (2006), and Clark (2015). Home rule charter counties have broad authority to provide for purely local governance issues. The state Supreme Court has ruled that under the state constitution, county home rule charter rights are subordinate to express state law requirements that go beyond matters of local concern. They have also concluded that the state constitution establishes home rule charters in an inferior position to the constitution and laws of this state where the matter involves public policy of broad concern expressed in general laws. For example, a home rule charter county can provide for a different time for election of county officers, but they cannot adopt a charter that amends, over rules or attempts to eliminate the Growth Management Act.

## **Responsibilities of County Treasurer**

The county treasurer is the custodian of all moneys for the county and governmental subdivisions, receipting and disbursing for all entities for which they are the treasurer. The treasurer is not only entrusted with all the cash, but they also collect the general property taxes, assessments and fees for cities, schools and many units of local government. The county treasurer is ex-officio collector of city taxes ([RCW 36.29.100](#)).

Whether elected or appointed, the county treasurer holds a key position of public trust in the financial affairs of local government, requiring the efficient and reliable handling of all funds. While county treasurers share responsibility for the administrative function of county government with other elected and appointed officials, the treasurer is solely responsible to the people for the operation of his/her office and no influence from outside should prevent or interfere with the assumption of these responsibilities.

In addition to the state statutes under which the treasurer operates, county policies, which have gone into effect over the years, must be considered. Certain policies sometimes differ greatly from county to county and a new treasurer should become acquainted with any resolutions by which specific functions are authorized. Each taxing district has its own set of policies, some of which are administered by the treasurer while managing district funds and preparing district financial statements. A new treasurer should become familiar with these taxing district guidelines.

There are also duties that can be assumed because the treasurer desires to provide other services to the people of the county. In establishing this type of office policy, the treasurer should be extremely careful not to become vulnerable to legal action.

The county treasurer has an obligation to the people, other officials, and office staff and to the position he/she holds to see that every duty is performed with integrity. In the performance of all duties, it is important to be courteous, to be firm and to stay within the bounds of legal obligations.

## **Abbreviations**

ACH	- Automated Clearing House
AGO	- Attorney General Opinion
BA	- Bankers Acceptance
BARS	- Budgeting, Accounting and Reporting System
BLM	- Bureau of Land Management
BOE	- Board of Equalization
BTA	- Board of Tax Appeals
CAFR	- Comprehensive Annual Financial Report
CJTA	- Criminal Justice Training Act
CUSIP	- The Committee on Uniform Security Information Procedures
DNR	- Department of Natural Resources
DOR	- Department of Revenue
DSHS	- Department of Social and Health Services
DVP	- Delivery vs. Payment
EFT	- Electronic Fund Transfer
EMMA	- Electronic Municipal Market Access
ESD	- Education Service District
FA	- Fiscal Agent
FDIC	- Federal Deposit Insurance Corporation
FHLB	- Federal Home Loan Bank
FHLMC	- Federal Home Loan Mortgage Corporation
FNMA	- Federal National Mortgage Association
GAAFR	- Governmental Accounting, Auditing and Financial Reporting
GAAP	- Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	- Government Finance Officers Association
GIOA	Government Investment Officers Association
GNMA	- Government National Mortgage Association
HUD	- Housing and Urban Development
JIS	- Judicial Information System
LGIP	- Local Government Investment Pool
LID	- Local Improvement District
LOCAL	- Local Option Capital Asset Lending Program
LTGO	- Limited Tax General Obligation
MFOA	- Municipal Finance Officers' Association
MRSB	- Municipal Securities Rulemaking Board
MRSC	- Municipal Research Service Center
MVIP	- Motor Vehicle Intoxication Penalty
NACO	- National Association of County Officials

NACCTFO	- National Association of County Collectors, Treasurers and Finance Officers
NASD	- National Association of Securities Dealers
NCGA	- National Council on Governmental Accounting
O & M	- Operations and Maintenance
OFM	- Office of Financial Management
OSE	- Office of Support Enforcement
PDC	- Public Disclosure Commission
PDPC	- Public Deposit Protection Commission
PILT	- Payment in Lieu of Taxes
PTB	- Property Tax Bulletin
PUD	- Planned Unit Development
PUD	- Public Utility District
RCW	- Revised Code of Washington
RDO	- Regional Disbursing Office of the U.S. Treasury
REPO	- Repurchase Agreement
RFP	- Request for Proposal
RFQ	- Request for Qualification
RID	- Road Improvement District
SEC	- Securities and Exchange Commission
TCR	- Tax Commission Ruling
TSEA	- Traffic Safety Education Act
ULID	- Utility Local Improvement District
URID	- Utility Road Improvement District
USCS	- United States Code Supplement
UTGO	- Unlimited Tax General Obligation
WAC	- Washington Administrative Code
WACO	- Washington Association of County Officials
WAPA	- Washington Association of Prosecuting Attorneys
WFOA	- Washington Finance Officers Association
WPTA	- Washington Public Treasurers Association
WSAC	- Washington State Association of Counties
WSACT	- Washington State Association of County Treasurers

## **Definitions And Terminology**

The following definitions/terminology are taken from specific property tax statutes (RCW), bulletin, or Black's Law Dictionary, etc.

- A -

Ad Valorem Tax      A tax based on the value of property.

Additional Tax  
[RCW 84.34.108](#)      The difference between the property tax paid as open space land, farm and agricultural land, or timber land and the amount of property tax otherwise due and payable for the seven years last past had the land not been so classified; plus interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty if the land had been assessed without regard to classification.

Additional Tax  
[RCW 84.26.090](#)      "Additional taxes, interest and penalties: (a) The cost multiplied by the levy rate in each year the property was subject to special valuation; plus (b) interest on the amounts of the additional tax at the statutory rate charged on delinquent property taxes from the dates on which the additional tax could have been paid without penalty if the property had not been valued as historic property under [Chapter 84.26 RCW](#); plus (c) a penalty equal to twelve percent of the amount determined in (a) and (b)."

Advance  
Refunding  
Bonds      Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited with a trustee, invested in U.S. Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

Advance Tax  
(Quick Collect)  
[RCW 84.56.070](#)      Tax collected for the following year on personal property, which is to be sold, moved, or liquidated in the current year. The calculation uses the current year levy rate and the most readily available assessed value.

Advisory Value  
[RCW 84.41.110](#)      The true and fair value determinations by department appraisers or auditors made at the request of the county assessor. The value made by them shall not in any manner be binding upon the assessor.

**- A - (continued)**

Amortization	Gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts. Provision for the extinguishment of a debt by means of a debt service fund.
Appraisal	An estimate of value.
Arbitrage	A technique employed to take advantage of price differences in separate markets. This is accomplished by purchasing in one market for immediate sale in another at a better price. Such transactions may be executed in the same type or similar types of securities.
Assessment Date <a href="#">RCW 84.40.020</a>	All real and personal property in this state, subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed.
Assessment Ratio <a href="#">RCW 84.40.030</a>	All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.
Assessed Value <a href="#">RCW 84.04.020</a> & <a href="#">.030</a>	<p>The terms "assessed valuation of taxable property," "valuation of taxable property," "value of taxable property," "taxable value of property," "property assessed," and "value," whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as defined in <a href="#">RCW 84.04.030</a>.</p> <p><a href="#">RCW 84.04.030</a> - Assessed value of property shall be held and construed to mean aggregate valuation of property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy.</p>
Audit	An examination to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

**- B -**

Bearer Bond Tax Reform Act of 1986	A bond, which has no identification as to owner. It is presumed to be owned, therefore, by the bearer, or the person who holds it. All bonds are required to be registered in accordance with the Tax Reform Act of 1986.
Board of Equalization County RCW <a href="#">84.48.010</a>	The county governmental authority has the option of either appointing the members or constituting the board. The board shall consist of not less than three or more than seven members and this board shall convene on the 15 <sup>th</sup> day of July or within fourteen days of certification of the county assessment rolls, whichever is later.
Bond	A written promise/document to pay a specified sum of money at a specified date or dates in the future together with periodic interest. Revenue and general obligation bond.
Bond Anticipation Note	Short-term interest-bearing note issued by a government in anticipation of bond proceeds to be received at a later date. The note is retired from proceeds of the bonds to which it is related.
Bond Discount	A bond that is sold for less than its par (or face) value. A bond is considered a discount bond when it has a lower interest rate than the current market rate, and consequently is sold at a lower price.
Bond Ordinance or Resolution	An ordinance or resolution authorizing a bond issue.
Bond Premium	A bond that is sold or acquired over its par (or face) value. A bond trades at a premium when it offers a coupon rate higher than prevailing interest rates.
Boundary Change RCW <a href="#">84.09.030</a>	Any change in taxing district boundaries. For property taxation and the levy of property taxes, the boundaries of counties, cities and all other taxing districts existing on the first day of August of the year in which the levy is made.



- C -

Cancellation	Reduction to the tax roll after the roll has been certified for collection for a specific year.
Change of Use	When land, which is classified under <a href="#">Chapter 84.34 RCW</a> , is applied to some other use.
Change of Venue Black's Law Dictionary	The removal of a suit begun in one county or district to another county or district for trial, though the term is also sometimes applied to the removal of a suit from one court of the same county or district.
Classified Forest Land <a href="#">Chapter 84.33 RCW</a>	Land whose highest and best use is the growing and harvesting of timber.
Compensating Tax Chapters <a href="#">84.33 &amp; 84.34</a> RCW	Additional tax calculated on removal from use classification.
Compliance, Notice of RCW <a href="#">84.26.080</a>	An affidavit on the real estate excise tax form which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.
Consolidated Taxing District	A combination of all taxing districts whose combined levy for tax purposes makes up the total levy applicable to an individual property.
Constitutional Limitation <a href="#">RCW 84.55.010</a> Art. 7 Sec. 2 - State Constitution	<p>The levy for a taxing district in any year shall be set so that the regular property taxes payable in the following year shall not exceed one hundred one percent of the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value resulting from new construction, improvements to property and any increase in the assessed value of state assessed property by the regular property tax levy rate of that district for the preceding year. See RCW 84.55.010 updated in 2017 for exceptions to the State School Levy changes due to the McCleary Case.</p> <p>The constitutional limitation being the aggregate of all tax levies on real and personal property by the state and all taxing districts shall not exceed 1% of true and fair value of such property.</p>

**- C - (continued)**

Contiguous <a href="#">RCW 84.34.020</a>	Land adjoining and touching other property held by the same ownership. Land divided by a public road, railroad, public right of way or waterway, but otherwise an integral part of a farming operation.
County Legislative Authority <a href="#">Title 36 RCW</a>	The county commissioners, or in a case of a home rule charter county, the governmental authority empowered to so act.
County Recording Authority <a href="#">RCW 84.04.045</a>	The county auditor or the county recording authority as authorized under Home Rule Charter.
Coupon	The interest document specifying the amount of interest and date of payment, attached to a bond or coupon warrant.
Coupon Warrant	A warrant payable to the bearer with interest coupons attached. When issued, constitutes a general obligation of the district.
Current	A term which, applied to accounting, designates the operation of the present fiscal period as opposed to past or future periods.
Current Assessment Year	The year the property is listed and valued by the county assessor.
Current Tax Year	The year the taxes are due and payable.
Current Use <a href="#">Chapter 84.34 RCW</a>	Present use of the land.

- D -

Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, registered warrants, notes, contracts and accounts payable.
Defeased	A type of advance refunding -- proceeds of the refunding issue are placed in an escrow account from which the debt service on the original issue is paid. Once the proceeds are placed into the escrow, the original issue is said to be defeased.
Deferred Taxes <a href="#">RCW 84.38.010</a>	Taxes which a person qualifying under <a href="#">RCW 84.36.381</a> through <a href="#">84.36.389</a> may elect to defer payment of special assessments and/or real property taxes on his residence an amount of up to 80% of their equity.
Delinquent Assessments	Assessment remaining unpaid on and after the due date for which a penalty for non-payment is attached.
Delinquent Interest <a href="#">RCW 84.56.020</a>	Interest charged for non-payment of a tax or assessment by due date.
Delinquent Taxes	Taxes remaining unpaid on and after the due date for which interest and possibly a penalty for non-payment is attached.
Department <a href="#">RCW 84.04.047</a>	Department means the Department of Revenue of the state of Washington.
Deposit	Money or securities placed with a bank or other institution or with a person such as the county treasurer as a general deposit.
Designated Forest Land Chapter <a href="#">RCW 84.33</a>	Land which is primarily devoted to and used for growing and harvesting timber but its value for other purposes may be greater than its value for use as forest land.

Destroyed Property <a href="#">RCW 84.70.010</a>	If on or before December 31 in any calendar year, any real or personal property placed upon the assessment roll of that year is destroyed in whole or in part, or is in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than twenty percent as a result of a natural disaster, the true and fair value of such property shall be reduced for that assessment year.
Director <a href="#">Chapter 84.04 RCW</a>	The director is the director of the Department of Revenue of the state of Washington. This title is referred to in all statutes involving property tax administration.
Disbursement	Remittance by check, warrant or transfer.
Distrain <a href="#">RCW 84.56.090</a>	Seizure of personal property for non-payment of taxes.
District	District means any county, city, town, port district, school district, road district, water district, fire district, other municipal corporation, now or hereafter existing, having the power or authorized by law to levy or have levied for it, burdens on property for the purposes of obtaining revenue for public purposes, but shall not include the state.

- E -

Electronic Billing and Payment <a href="#">RCW 84.56.020</a>	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.
Eminent Domain, Power of <a href="#">RCW 8.08.010</a>	The right of government to take private property for public use (usually by purchase).
EMS <a href="#">RCW 84.52.069</a>	Emergency Medical Service.
Ex Officio	By virtue of the office.
Excess Levy <a href="#">RCW 84.52.052</a>	Levy of additional taxes by any taxing district over and above the regular/statutory rate. Approved by the electors at a special or general election. Voter approved levies in accordance with <a href="#">RCW 84.52.052</a> ; this does not include the EMS, Port, and PUD districts.
Exemption, Senior Citizen Disabled Person <a href="#">Chapter 84.36</a> <a href="#">RCW</a>	A reduction in taxes due, when the taxpayer qualifies by income, age and/or disability.
Export	An export is an article sent, taken or carried out (Black's Law Dictionary, fourth edition, p. 690) of a state destined to a foreign country. (Rules relating to the Revenue Act of 1935, Washington State Tax Commission, p. 135.)

- F -

Farm and Agricultural Land <a href="#">RCW 84.34.020</a>	Land devoted primarily to the production of livestock and agricultural commodities, etc.
Fiscal Agent	A financial institution with which you have an escrow account for the purpose of paying matured bonds and coupons.
Fiscal Year <a href="#">RCW 84.04.040</a>	The assessment year and fiscal year shall commence January 1 and end December 31 in each year.
Floating Home <a href="#">RCW 82.45.032</a>	A building on a float used in whole or in part for human habitation as a single-family dwelling, which is not designed for self-propulsion by mechanical means or for propulsion by means of wind and which is on the property tax rolls of the county in which it is located.
Foreclosure <a href="#">RCW 84.64.050</a>	The process to sell certain real property for non-payment of taxes and assessments after the expiration of three years from the date of delinquency.
Foreclosure Avoidance Costs <a href="#">RCW 84.56.020</a>	Direct Costs associated with the administration of properties subject to and prior to foreclosure. Those direct costs associated with the administration of properties subject to and prior to foreclosure. Including compensation of employees for the time devoted to administering the avoidance of property foreclosure; and 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.
Forest Land <a href="#">RCW 84.33.035</a>	"Forestland" is synonymous with "designated forestland" and means any parcel of land that is five or more acres or multiple parcels of land that are contiguous and total five or more acres that is or are devoted primarily to growing and harvesting timber. Designated forestland means the land only and does not include a residential homesite.
Full Faith and Credit	A pledge of the general taxing power of a government for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.
Fund	An entity with a self-balancing set of accounts recording revenues together with all related liabilities which are segregated for the purpose of carrying on specific activities.

Funding Bond      A general obligation bond issued to cancel the outstanding indebtedness of warrants or bonds of waterworks or other public utilities that were payable only from the income of those utilities.

- G -

Gender,  
Number and  
Plurals  
[RCW 84.04.065](#)

Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to female as well as males.

General  
Obligation  
Bond  
[RCW 39.53.010](#)

Any bond, note, warrant, certificate of indebtedness or other obligation of a public body, which constitutes indebtedness within the meaning of the constitutional debt limitation.

A bond secured by pledge of the issuer's full faith, credit and taxing power.

General  
Receipts

(Miscellaneous receipts) A receipt for revenue received other than for taxes or assessments.

- H -

Highest and Best Use	Basis for valuing property for assessment purposes. Highest and best use is the most profitable likely use for which a property can be put. It is the use which will yield the highest return on the owner's investment.
Historic Property <a href="#">RCW 84.26.020</a>	Real property together with improvements thereon, except property primarily for objects buried below ground, which is: (1) listed in a local register of historic places created by a comprehensive ordinance, certified by the secretary of the interior as provided in P.L. 96-515; or (2) listed in the national register of historic places.
Householder <a href="#">RCW 84.04.050</a>	Householder shall be taken to mean and include every person, married, in a state registered domestic partnership, or single, who resides within the state of Washington being the owner or holder of any estate or having a house or place of abode, either as owner or lessee.



**- I -**

Import	An import is an article, which comes from a foreign country (not from a state, territory, or possession of the United States) or originates on the high seas and is brought into the taxing jurisdiction of a state. (Rules relating to the Revenue Act of 1935, Washington State Tax Commission, p. 135.)
Imprest System	(Petty cash, revolving funds) A sum of money set aside for the purpose of paying small obligations.
Interfund Loan	To transfer money as a loan between two or more funds, to be paid back with or without interest.
Investments	Excess funds used for the production of income in the form of interest. (Refer to Chapter 4.)

**- J K -**

Joint Taxing District	A district that lies in more than one county, such as a jointly supported school district.
Judgment	An amount to be paid or collected by a governmental unit as the result of a court decision, including condemnation awards in payment for private property taken for public use.
July Board of Equalization <a href="#">RCW 84.48.010</a>	A meeting of the Board of Equalization held the 15 <sup>th</sup> day of July or within fourteen days of certification of the county assessment rolls, whichever is later, for the purpose of receiving and equalizing the assessed values for all property listed by the assessor on the real and personal property assessment rolls as of January 1, 12:00 noon meridian time, in the current year. The board shall hear and act upon all petitions regarding current assessments properly filed by any aggrieved party.
Junior Taxing Districts	Consists of all taxing districts other than the state, county, county road, city, port and public utility districts.

- L -

Land	The soil with everything on it and under it.
Land Use Code	The identification of each real property parcel by numerical digits as representations of the actual major use of the property. This land use code is derived from the Standard Land Use Coding manual as prepared by the Federal Bureau of Public Roads and includes use classifications specified by state law.
Legislative Authority	Government authority of a city, town or county.
Levy <a href="#">RCW 84.52.040</a>	<p>The rate percent necessary to raise the amount of taxes for any taxing district within the county computed by an assessed valuation of any property.</p> <p>The total dollar amount is also referred to as a levy. (Verb) To impose taxes, assessments or charges for support of governmental activities. (Noun) The total amount of taxes, assessments or charges imposed by a governmental unit.</p>
Liquidity	The ability to convert a security into cash promptly with minimum risk of lost principal.
Local Review Board <a href="#">RCW 84.26.020</a>	A local body designated by the local legislative authority.
Local Improvement District (LID)	A single charge levied against a parcel of real estate to defray the cost of a public improvement that presumably will benefit only the properties it serves.
Long Plat	See definition of subdivision.
Lot, Tract, Etc.	A piece or parcel of real property and piece or parcel of land is any contiguous quantity of land in the possession of, owned by, or recorded as property of the same claimant, person or company.

- M -

Manifest Error <a href="#">RCW 84.48.065</a> <a href="#">RCW 84.68.110</a>	Any error that is clearly evident from an inspection of any assessment list or tax roll itself; or any error that becomes clearly evident upon examination of any record of the county assessor or other public officer, any other error made in process of preparing any assessment list or tax roll and subsequently becoming evident.
Major Taxing Districts	State, county, city and road districts.
Market Value Estimate	Value of real property determined by the application of the market data approach, cost approach and income approach. Any one of the three approaches to value, or all of them, or a combination of approaches may finally be used in making the final estimate of market value depending on the circumstances. The market data and income approaches shall be considered where applicable in all appraisals.
Mobile Home, Manufactured Home <a href="#">RCW 82.50.010</a> <a href="#">RCW 46.04.302</a>	A structure transportable in one or more sections, which is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and electrical systems contained therein. This definition excludes travel trailers, modular homes, campers or motor homes.
Modular Home <a href="#">RCW 46.04.303</a>	Any factory-built housing designed primarily use as a dwelling when connected to utilities and mounted on a permanent foundation.
Money, Moneys	Money or moneys shall be held to mean coin or paper money issued by the United States government.
Municipality	A district having powers of local self-government. City, town, etc., having its own self-government.

- N -

Notice of Change of Value <a href="#">RCW 84.40.045</a>	A notice mailed by the assessor to the taxpayer when there is a change in the true and fair value of real property (land and/or improvements) or a change in value of land in open space classification.
Notice of Compliance <a href="#">RCW 84.26.080</a>	An affidavit on the real estate excise tax form, which is signed by the new owner/owners at the time of sale or transfer of ownership of historic property when they desire the property to continue under that respective classification.
Notice of Continuance <a href="#">Chapters 82.45, 84.34 &amp; 84.33 RCW</a>	An affidavit on the real estate excise tax form, which is signed by the new owner/owners at the time of sale or transfer of ownership when classified land (open space or forest land) is desired to continue under the respective classification.
Number and Gender <a href="#">RCW 84.04.065</a>	Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males.

- O -

Oath/Swear	"Oath" may be held to mean affirmation and the word "swear" may be held to mean affirm.
Omitted Personal Property <a href="#">RCW 84.40.080</a>	Personal property omitted from the assessment roll. It shall not include personal property which was listed but improperly valued.
Omitted Real Property <a href="#">RCW 84.40.080</a>	Real property omitted from the assessment roll for any preceding year at the value for that year.
Omitted Value <a href="#">RCW 84.40.080</a>	All property, which was assessed at less than market value or property, or improvements, which have not been listed on the assessment roll.
Open Space Land <a href="#">RCW 84.34.020</a>	Any land area so designed by an official comprehensive land use plan adopted by any city or county and zoned accordingly which in its present use would conserve resources, protect water supplies, promote conservation, enhance recreation, or preserve historic sites, preserve visual quality along roads, or retain in its natural state tracts of land of not less than one acre situated in an urban area and open to public use.
Ordinance	An instrument by which the governing body of the public body exercising its power takes formal action and adopts legislative provisions and matters of some permanency.
Owner	The party or parties having the fee interest in land, except where land is subject to real estate contract "owner" means the contract vendee. Legal owner is the person holding legal title to the property against which property tax is charged. The term lienholder is used on personal property.

- P -

Park Model Trailer <a href="#">RCW 46.04.622</a> <a href="#">RCW 82.45.032</a>	A travel trailer designed to be used with temporary connections to utilities necessary for operation of installed fixtures and appliances.
Penalty Interest	An amount or rate set by statute or resolution to be applied to all delinquencies.
Person <a href="#">RCW 84.04.075</a>	Person shall be construed to include firm, company, association or corporation.
Personal Property <a href="#">RCW 84.04.080</a>	The term personal property is defined in RCW 84.04.080 and should be consulted in any case where it is at all doubtful whether a given piece of property is real or personal.
Plat <a href="#">RCW 58.17.020</a>	A map or representation of a subdivision, showing thereon a division of a tract or parcel of land into lots, blocks, streets and alleys or other dedications.
Power of Eminent Domain <a href="#">RCW 8.08.010</a>	The right of government to take private property for public use (usually by purchase).
Premium	The amount, if any, by which the price exceeds the principal amount of a bond.
Public Deposit Protection Commission <a href="#">RCW 39.58.030</a>	Is comprised of the State Treasurer, Governor, and Lieutenant Governor. The PDPC makes and enforces regulations and administers a program to ensure public funds deposited in banks and thrifts are protected if a financial institution becomes insolvent. Requires any public depository to furnish information dealing with public deposits and the exact status of its capitalization, collateral, liquidity, and net worth; Fix by rule the requirements for initial and continued qualification of financial institutions as public depositories on the basis of a depository's financial condition; Require additional or different types and amounts of collateral, or to restrict a public depository's right to receive or hold public deposits; Make and enforce sanctions against a public depository for noncompliance.

**- P - (continued)**

Public Depository	A financial institution designated by the treasurer to receive deposits of public monies.
Public Utilities <a href="#">RCW 84.12.200</a>	Each company doing intercounty or interstate business in this state that are assessed and values certified to the county assessor by the department. The term "centrally assessed properties" is sometimes used for these properties. These consist of power, communication and transportation companies.
PUD	Planned Unit Development.
PUD <a href="#">Chapter 54 RCW</a>	Public Utility District. The purpose of this district is to conserve the water and power resources of the state of Washington for the benefit of the people thereof, and to supply public utility services including water and electricity for all uses.

**- Q -**

Quick Collect <a href="#">RCW 84.56.070</a>	Tax collected for the following year on personal property, which is sold, moved or liquidated in the current year. The calculation uses the current year levy rate and the most readily available assessed value.
Quote	The highest bid to buy and the lowest offer to sell a security in a given market at a given time.

- R -

Real Estate	Land with improvements on it.
Real Estate and Property Tax Administration Assistance Account <a href="#">RCW 82.45.180</a>	The account that the additional fee is placed in for use of maintenance and operation of an annual revaluation system and electronic processing and reporting system.
Real Property	Exclusive rights of possession, dominion and use. A mental concept of real estate arising from ownership.
Receipt	Written acknowledgement of value received.
Reciprocal	A mathematical substitute for the levy percent used to distribute taxes.
Redeemed Warrant	A warrant issued which the county treasurer has paid.
Refund Levy <a href="#">RCW 84.69.180</a>	Taxing Districts other than the State <b>may</b> levy a tax upon all the taxable property within the district for the purpose of reimbursing the district for abated or cancelled taxes, offset by supplemental taxes, within the preceding twelve months.
Refunding Bond	A system by which a bond issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.
Registered Warrant	(Interest bearing warrant) A warrant, which is registered by the paying officer for future payment on account of present lack of funds. It represents essentially a short-term loan or borrowing.
Regular Property Taxes/Regular Property Tax Levies <a href="#">RCW 84.04.140</a>	The term "regular property taxes" and the term "regular property tax levy" shall mean a property tax by or for a taxing district which levy is subject to the aggregate limitation set forth in <a href="#">RCW 84.52.043</a> and <a href="#">RCW 84.52.050</a> as now or hereafter amended, or which is imposed by or for a port district or a public utility.
Residual Cash	Excess monies from all funds, temporarily not being used by those funds, which can be invested by the county treasurer.



**- R - (continued)**

Resolution	A special or temporary order of a legislative body requires less legal formality than an ordinance or statute.
Revaluation <a href="#">RCW 84.41.030</a> & <a href="#">.041</a>	Review of property value to determine if it has changed. Each county assessor maintains an active and systematic program of revaluation on a continuous basis.
Revenue	An addition to assets.
Revenue Bond	A bond payable from revenues secured from a project, which pays its way by charges to the users, or from special assessments.

- S -

Safekeeping	A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults or in electronic or digital form for protection.
Segregations	Separation of a tax parcel into two or more pieces.
Serial Bond	A bond of an issue, which has maturities, scheduled annually or semi-annually over a period of years.
Short Plat <a href="#">RCW 58.17.020</a>	The map or representation of a short subdivision.
Short Subdivision <a href="#">RCW 58.17.020</a>	The division or redivision of land into four or fewer lots, tracts, parcels, sites or divisions for the purposes of sale, lease or transfer of ownership.
Situs, Taxable Personal Property <a href="#">RCW 84.44.010</a>	Personal property shall be listed and assessed in the county where it is located.
Situs, Taxable Real Property	The situs of real property is at the place where the property is situated. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district, the portion lying within a particular district is assessable only in that district.
Special Assessments	Charge or obligation imposed by a city, town, county or other municipal corporation upon property specially benefited from a local improvement district.
Special Districts	Single function and multi-function districts, authorities, commissions, boards and other entities with varying degrees of autonomy.
Special Valuation <a href="#">RCW 84.26.020</a>	The determination of the assessed value of the historic property subtracting, for up to ten years, such costs as is approved by the local review board under federal law.

**- S - (continued)**

State Levy <a href="#">RCW</a> <a href="#">84.52.065</a>	The levy for state taxes as authorized by law for the support of common schools. (Refer to statute annually for limitations)
State Review Board <a href="#">RCW</a> <a href="#">84.26.020</a>	The advisory council on historic preservation established under <a href="#">Chapter 27.34 RCW</a> , or any successor agency designated by the state to act as the state historic preservation review board under federal law.
Subdivision <a href="#">RCW</a> <a href="#">58.17.020</a> <a href="#">RCW</a> <a href="#">58.08.040</a>	A division or redivision of land into five or more lots, tracts, parcels, sites, or divisions for the purpose of sale, lease, or transfer of ownership. Subdivisions are sometimes referred to as Long Plats.
Supplemental	Tax added to the roll after the roll has been certified for a specific year.
Survey <a href="#">RCW</a> <a href="#">58.09.020</a>	Survey shall mean the locating and monumenting in accordance with sound principles of land surveying by or under the supervision of a licensed land surveyor, of points or lines which define the exterior boundary or boundaries common to two or more ownership's or which reestablish or restore general land office corners.
Suspense Fund	An account (or fund) which carries charges or credits temporarily, pending the determination of the proper account(s) and/or funds to which they are to be posted.
Swear, Oath <a href="#">RCW</a> <a href="#">84.04.070</a>	Oath may be held to mean affirmation, and the word "swear" may be held to mean affirm.

**- T -**

Tax/Taxes <a href="#">RCW</a> <a href="#">84.04.100</a>	The word tax and its derivatives-- taxes, taxing, taxes and taxation -- shall be held and construed to mean the imposing of burdens upon property in proportion to the value thereof, for the purpose of raising revenue for public purposes.
Taxes	Compulsory charges levied by a governmental unit for the purpose of financing.

**-T- (continued)**

Tax Code Area <a href="#">RCW</a> <a href="#">84.40.090</a>	Tax code area is synonymous with taxing district. A name or number is given to each district.
Tax Exempt Bond	Another name for a municipal bond. The interest on a municipal bond is exempt from federal income tax.
Tax Increment Financing <a href="#">RCW</a> <a href="#">84.55.010</a> ; <a href="#">RCW</a> <a href="#">84.55.120</a> ; <a href="#">Title 39 RCW</a>	A method of allocating a portion of property taxes to finance public improvements in designated areas. A local government issues bonds to finance public improvements. To repay its bondholders, the local government is permitted to draw upon regular property tax revenue from increases in assessed value inside a special district surrounding the site of the public improvement.
Tax Lien <a href="#">RCW</a> <a href="#">84.60.010</a>	All taxes and levies, which have been lawfully imposed or assessed upon the real and personal property. Liens include charges and expenses concerning the taxes.
Tax Roll	The official list showing the amount of taxes levied against each taxpayer or property.
Taxable Situs - Personalty <a href="#">RCW</a> <a href="#">84.44.010</a>	Personalty shall be listed and assessed in the county where it is situated. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried.
Taxable Situs - Real Property	Real property taxable situs is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated. Where a parcel of real property is located in more than one taxing district, the portion lying within a particular district is assessable only in that district.
Taxing District <a href="#">RCW</a> <a href="#">84.04.120</a> Art. VII, Sec. 2 - Wash. State Const.	Taxing district shall be held and construed to mean and include the state and any county, city, town, port district, school district, road district, metropolitan park district, regional transit authority, water-sewer district or other municipal corporation, now or hereafter existing, having the power by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized impose, for such purposes upon property in proportion to the benefits accruing thereto.
Taxpayer <a href="#">Title 84 RCW</a> .	The person holding legal title to the property against which tax is charged. Taxpayer shall mean any individual, corporation, association, partnership, trust, or estate whose property has been or will be assessed for property tax purposes.

**-T- (continued)**

Term Bond	A bond of an issue, which has a single maturity.
Timber Land RCW <a href="#">84.34.020(3)</a>	Land in any contiguous ownership of five or more acres which is devoted to the growth and harvest of forest crops and which is not classified as reforestation land. Timberland means land only.
Tract, Lot RCW <a href="#">84.04.130</a>	A piece or parcel of real property and piece or parcel of land is any contiguous quantity of land in the possession of, owned by, or recorded as property of the same claimant, person, or company.
Trial Balance	A list of the balances of the accounts in a ledger utilizing double-entry accounting, with the debit and credit balances shown in separate columns.
Transfer	Movement of monies from one fund to another or from one account to another.
Trending	Trending consists of adjusting the sales price of a property or the appraisal value from the time of sale or appraisal to a specific point in time, which is the January 1 assessment date.
Treasurer's Operation & Maintenance Fund RCW <a href="#">84.56.020</a>	Fund from which costs of foreclosure and distraint are paid and recovery of costs of foreclosure and distraint are deposited.
Treasurer Service Fund Account RCW <a href="#">84.56.020</a>	The account where foreclosure avoidance costs must be deposited when collected and any collection costs, investment earnings, or both on past due payments or prepayments programs.
True and Fair Value RCW <a href="#">84.40.030</a> Art. 7 Section 1	The basis of all assessments and means market value or the amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. In arriving at a determination of such value, the assessing officer can consider only those factors, which can within reason be said to affect the price in negotiations between a willing purchaser and willing seller.

Trust Fund      A fund consisting of resources received and held by the governmental unit as trustee to be expended or invested in accordance with the conditions of the trust.

- U -

Uniformity      All taxes shall be uniform upon the same class of property within the territorial  
Art. 7. Sec. 1,      limits of the authority levying the tax and shall be levied and collected for  
State      public purposes only. (Article VII, Section 1, State Constitution.) The county  
Constitution      commissioners are the authority that levies the tax (not individual taxing  
                         districts) in the county, and all property that comes within their jurisdiction  
                         must be uniformly valued and assessed. This rule firmly prohibits the use of  
                         varying assessment ratios within the confines of the county borders. The  
                         assessor must value all real and personal property at its fair market value and  
                         then apply the same or a uniform assessment ratio thereto.

Carroll Barlow, Snohomish County Assessor v. Washington State Tax  
Commission (1967).

Use      Property that is assessed as open space land or designated forestland.  
Classification

- V -

Value/Valuation      Relationship between a thing desired and a potential purchaser. Volume of  
Black's Law      goods, commodities, service a thing will command in exchange. It exists in  
Dictionary      the minds of men (people create value). Value is related to and influenced  
                         by need, utility, scarcity, and purchasing power.

- W X Y Z -

Warrant      An order drawn by the county auditor upon the treasurer directing the treasurer to  
                         pay a specified amount to the person named or to the bearer.

Wire      A means of electronically transferring monies from one bank to another.  
Transfer

## **II. EXPLANATION OF BARS SYSTEM OF ACCOUNTING**

### **Introduction**

Accounting for all the monies entrusted to his or her office from their receipt to disbursement is a major responsibility of the county treasurer. The establishment of a sound accounting system and systematic implementation is imperative to the performance of that obligation.

To accommodate this function, the **B**udgeting, **A**ccounting, **R**eporting **S**ystem (commonly known as **BARS**) was developed. This system of accounting is consistent with the accounting principles, fund classifications, and concepts recommended by the Governmental Accounting Standards Board. Additions have been made to comply with state law.

The chart of accounts and procedures outlined in the BARS Manual must be used by all counties, cities and other local governmental units as prescribed by the Office of the State Auditor, Division of Municipal Corporations (RCW 43.09.200).

Counties and cities have two accounting and reporting options:

GAAP – Local governments in this category must use the chart of accounts for budgeting and reporting in conformity with generally accepted accounting principles (GAAP)

Cash Basis – Local governments in this category may follow single-entry accounting, and cash basis reporting procedures which do not conform to GAAP.

The current version of the BARS manuals is located on the State Auditor's website listed below.

<https://sao.wa.gov/bars-annual-filing/bars-gaap-manual/>

### **III. EXPLANATION OF RCW NUMBERING SYSTEM**

#### **Numbering System:**

The number of each section of this code is made up of three parts, in sequence as follows: Number of title; number of chapter within that title; number of section within the chapter. Thus [RCW 1.04.020](#) is Title 1, chapter 4, section 20. The section part of the number (.020) is initially made up of three digits, constitutes a true decimal, and provides a facility for numbering new sections to be inserted between old sections already consecutively numbered, merely by adding one or more digits at the end of the number. In most chapters of the code, sections have been numbered by tens (.010, .020, .030, .040, etc.), leaving nine vacant numbers between original sections so that for a time new sections may be inserted without extension of the section number beyond three digits.

#### **Citation to the Revised Code of Washington:**

The code should be cited as RCW; see [RCW 1.04.040](#). An RCW title should be cited Title 7 RCW. An RCW chapter should be cited chapter 7.24 RCW. An RCW section should be cited RCW 7.24.010. Through references should be made as RCW 7.24.010 through 7.24.100. Series of sections should be cited as RCW 7.24.010, 7.24.020, and 7.24.030.

#### **History of the Revised Code of Washington; Source Notes:**

The Revised Code of Washington was adopted by the legislature in 1950; see chapter [1.04 RCW](#). The original publication (1951) contained material variances from the language and organization of the session laws from which it was derived, including a variety of divisions and combinations of the session law sections. During 1953 through 1959, the Statute Law Committee, in exercise of the powers contained in chapter 1.08 RCW, completed a comprehensive study of these variances and, by means of a series of administrative orders or reenactment bills, restored each title of the code to reflect its session law source, but retaining the general codification scheme originally adopted. An audit trail of this activity has been preserved in the concluding segments of the source note of each section of the code so affected. The legislative source of each section is enclosed in brackets [ ] at the end of the section. Reference to session laws is abbreviated; thus "1891 c 23 ss 1; 1854 p 99 ss 135" refers to Laws of 1891, chapter 23, section 1, and Laws of 1854, page 99, section 135. "Prior" indicates a break in the statutory chain, usually a repeal and reenactment. "RRS or Rem. Supp.--" indicates the parallel citation in Remington's Revised Code, last published in 1949.

Where, before restoration, a section of this code constituted a consolidation of two or more sections of the session laws, or of sections separately numbered in Remington's, the line of derivation is shown for each component section, with each line of derivation being set off from the others by use of small Roman numerals, "(i)," "(ii)," etc.

Where, before restoration, only a part of a session law section was reflected in a particular RCW section the history note reference is followed by the word "part."



"Formerly" and its correlative form "FORMER PART OF SECTION" followed by an RCW citation preserves the record of original codification.

Double Amendments: Some double or other multiple amendments to a section made without reference to each other are set out in the code in smaller (8-point) type. See [RCW 1.12.025](#).

Index: Titles 1 through 91 are indexed in the [RCW General Index](#). Separate indexes are provided for the [Rules of Court](#) and the [State Constitution](#).

Sections Repealed or Decodified; Disposition Table: Memorials to RCW sections repealed or decodified are no longer carried in place. They are now tabulated in numerical order in the table entitled "Disposition of former RCW sections."

Codification Tables: To convert session law citations to its RCW number (for Laws of 1951 or later) consult the codification tables. A similar table is included to relate the disposition in RCW of sections of Remington's Revised Statutes.

Errors or Omissions:

- (1) Where an obvious clerical error has been made in the law during the legislative process, the code reviser adds a corrected word, phrase, or punctuation mark in [brackets] for clarity. Such additions do not constitute any part of the law.
- (2) Although considerable care has been used in the production of this code, within the limits of available time and facilities it is inevitable that in so large a work that there will be errors, both mechanical and of judgment. As such errors are detected or are believed to exist in particular sections, by those who use this code, it is requested that a note citing the section involved and the nature of the error be mailed to: Code Reviser, Legislative Building, Olympia, WA 98504, so that correction may be made in a subsequent publication.

## **IV. THE CONSTITUTION OF THE STATE OF WASHINGTON (PROPERTY TAXES/COLLECTIONS)**

### Article II - Legislative Department

- Sections: 15 Vacancies in legislature and in partisan county elective office.  
41 Laws, effective date, initiative, referendum - Amendment or repeal.  
42 Governmental continuities during emergency periods.

### Article IV - The Judiciary

- Section: 6 Jurisdiction of superior courts.

### Article VII - Revenue and Taxation

- Sections: 1 Taxation.  
2 Limitation on levies.  
3 Taxation of federal agencies and property.  
6 Taxes, how paid.  
9 Special assessments or taxation for local improvements.  
10 Retired persons property tax exemption.  
11 Taxation based on actual use.

### Article VIII - State, County and Municipal Indebtedness

- Sections: 6 Limitations upon municipal indebtedness.  
7 Credit not to be loaned.  
8 Port expenditures - Industrial development - Promotion.

### Article IX - Education

- Sections: 2 Public school system.  
3 Funds for support.  
4 Sectarian control of influence prohibited.  
5 Loss of permanent fund to become state debt.

### Article XI - County, City and Township Organization

- Sections: 4 County government and township organization.  
5 County government.  
6 Vacancies in township, precinct or road district office.  
8 Salaries and limitations affecting.  
9 States taxes not to be released or commuted.  
12 Assessment and collection of taxes in municipalities.  
13 Private property, when may be taken for public debt.  
14 Private use of public funds prohibited.  
15 Deposit of public funds.  
16 Combined city-county.

### Article XXVI - Compact with the United States

## V. REFERENCE MATERIALS & KEY CONTACTS

### State Auditor's Office - <https://sao.wa.gov/>

- . State Auditor's Bulletins
- . BARS manual

### Department of Revenue - <https://dor.wa.gov/>

- . Annotated Code
- . Board of Equalization Manual
- . Property Tax Bulletin (PTB) (the DOR began phasing out PTBs in 2000)
- . Excise Tax Manual
- . [Washington Administrative Code \(WAC\)](#)

### Attorney General's Office - <https://www.atg.wa.gov/>

- Attorney General Opinions (AGOs)

### WA State Legislature - <http://leg.wa.gov/LawsAndAgencyRules/Pages/default.aspx>

- Revised Code of Washington (RCW)
- Washington Administrative Code (WAC)

### General Administration (Telecommunications Division) - <https://wa.gov/your-government>

- Your Government

### Professional Revenue Officers

- Bankruptcy Manual

### Government Finance Officers Association (GFOA) - <http://www.gfoa.org/>

- Various publications on cash management
- Internet links to Washington Finance Officers Association (WFOA)

### Washington Public Treasurers Association - <http://wpta.us/>

- Investment and Debt Policy Certification

### Municipal Research and Services Council of Washington - <https://mrsc.org/Home.aspx>

- Research Tools
- Legal Resources
- Historical Information

### Washington Association of County Officials (WACO) - <http://countyofficials.org/>

- County Treasurers' Procedures Manual
- County Auditors' Manual (Fiscal & Accounting Volume)

### County Prosecuting Attorney's Office or County Law Library

- County Code
- Various laws and reference materials

## **VI. WACO CODE OF ETHICS**

### **AUTHORITY**

WACO Code of Ethics adopted November 17, 1959, amended October 1, 2019

### **POLICY**

- 1) It is the duty of every county official to at all times serve the public in a courteous and respectful manner, and it is the official's responsibility to require a similar attitude by members of the staff.
- 2) The county official should administer the duties of the office so that the maximum of service is provided the people of the county, and the official should continually strive for improved business methods to the end that the public will be better served.
- 3) The county official should faithfully comply with the oath of office and should apply to everyone alike the laws pertaining to the office.
- 4) The county official should refrain from any act that might bring disrepute to the officeholder, the office, or county government.
- 5) The county official should serve without fear or favor and discharge the duties of the office without regard to partisan political considerations. Specifically, contributions to a political fund or service in a political campaign should not be required of any employee in the office.
- 6) The county official has a responsibility to cooperate fully with members of the Washington Association of County Officials and other local, state, and federal officials in those matters relating to official duties and the administration of public business.

## **VII. MAINTAINING THE COUNTY TREASURER'S OFFICE**

### **Location**

In the state of Washington, the location of the county treasurer's office is defined by statute. This statute ([RCW 36.29.170](#)) requires that the office be kept at the county seat, that is, the city designated as the county seat. Further, [RCW 36.16.090](#) directs the county legislative authority to provide a suitable, furnished office for the county treasurer in the courthouse.

### **Office Management**

As office administrator, the treasurer must establish, implement and evaluate procedures to ensure that all duties with which he/she is charged are carried out. Particular care should be taken in the areas described below.

#### **Personnel**

The staff is one of the most important aspects of the treasurer's office. The budget as adopted by the county legislative authority authorizes the number of personnel. The size of an office staff and the office workload determines the division of responsibilities. The treasurer is responsible for duty assignments to be performed by various staff members and to make certain that these duties are administered properly. Written policy and procedure manuals should be established and maintained, including procedures designed to protect assets and ensure accountability. Written job descriptions should be prepared and routinely updated. (See organization charts, Exhibits 1 and 2) Employee evaluations should be performed at least annually.

#### **Accounting**

Payments received by a public officer must be deposited with the county treasurer within 24 hours per [RCW 43.09.240](#) unless otherwise allowed by statute. In addition to the county and its offices and departments, this includes all entities for which the county treasurer is the statutory treasurer. Receipts must be issued for all monies deposited with the county treasurer. When disbursements and transfers are made, the activity must be recorded. All transactions must be accounted for using generally accepted accounting principles, which are outlined in the BARS Manual. Various types of data processing are used to eliminate handwork, facilitate updating and provide control through summary totals. It is necessary to ensure that controls are established by requiring proper documentation, proper segregation of duties, authorization for changes and retaining a permanent record of those transactions.

#### **Record Storage**

Transaction records -- tax roll data, tax statements, tax receipts and general receipts -- cannot immediately be destroyed upon completion of their use; some must be retained for years. The type of facility and space available in an office can be a determining factor for the appropriate kind of record storage. (See [State Records Retention Schedule](#).) Microfilm, microfiche or electronic storage are different ways of retaining records in a minimum amount of space.

### Banking Services

The treasurer is the only county official authorized to contract for banking services ([RCW 36.48.010](#)). The banking facilities available to the treasurer depend upon location and size of county. In some of the smaller counties there may be only one or two banks; in larger counties there are a great number of financial institutions. The treasurer must analyze the best method to contract for banking services. It may include competitive bidding or a negotiated contract. The most cost-effective method is to pay for banking services rather than using compensating balances.

## **Surety Bonding and Insurance**

### Official Bonds

All county officials shall furnish a bond to assure the faithful performance of their required duties. The companies and amounts are to be determined by the county legislative authority, not to exceed the maximums provided for in [RCW 36.16.050](#). The treasurer should inquire to the county legislative authority for the bond provided.

### Place of Filing

Every county officer shall file his/her oath of office in the office of the county auditor and the official bond in the office of the county clerk. The clerk's bond shall be recorded by the county auditor and filed in the office of the county treasurer. The oaths and bonds of deputies shall be filed in the same manner as county officials. ([RCW 36.16.060](#)) Necessary forms can be obtained from the county auditor.

### Insurance

Every county legislative authority should carry adequate insurance to cover errors and omissions on the part of all county officials and employees. Extensive liability coverage should also be carried. Set up a review with your county legislative authority to determine what coverage the county has in place. Some special purpose insurance policies that should be purchased by the county treasurer include, but are not limited to, the following:

- Burglary and Safe
- Forgery and Check Alteration
- Embezzlement

## **Liaison**

It is important that the treasurer maintain a good working relationship with other departments in the county. With a cooperative effort by all elected and appointed county officials, county government can function more effectively and efficiently. In addition to receipting all the county funds, the treasurer must work closely with:

1. The auditor
  - a. Accounting of funds for individual county entities – the treasurer redeems the warrants and is the cash and the revenue office. Usually process payable

obligations of the county. In addition, the Auditor is responsible for producing the county's annual financial statements. In charter counties this activity may be assigned to a Finance or Accounting Division.

2. The assessor
  - a. Certification of tax levies and assessment values to the rolls
  - b. Segregation of property parcels,
  - c. Special use exemptions such as senior citizens, open space, etc.
3. Prosecuting attorney
  - a. Provides legal services for the treasurer for legal questions and lawsuits.
4. County Legislative Authority – determines the budget for each office. They generally depend on the treasurer's office for:
  - a. Revenue projections for drafting annual budgets.
  - b. Monthly revenue reports.

### **Affiliate Organizations**

Two organizations exist through which information is available; the Washington State Association of County Treasurers ([WSACT](#)) and the Washington Association of County Officials ([WACO](#)). By participating in conferences and workshops, available through these organizations, there is the benefit of gaining the knowledge, ideas and practices of 38 other county treasurers, but also of every other county official in the state.

### **Public Disclosure**

The county treasurer is required each year between January 1 and April 15 to file a statement with the Public Disclosure Commission reporting certain financial, real property, and business interest. The forms can be found on-line at <https://www.pdc.wa.gov/>.

The purpose of this statement is to provide our constituents with information about private financial affairs that could result in conflicts with our public duties.

State law prohibits any public official from personally benefiting as a result of their official actions. In addition, our Supreme Court has created an "Appearance of Fairness" doctrine. Therefore, we must be aware of both the actual conflicts and apparent conflicts as we perform our public duties.

## **VIII. FINANCIAL AFFAIRS STATEMENTS**

### **F-1**

This form is used when completing your first report and must be filed at least every four years.

### **F-1 Supplement**

This form is used for disclosing relationships, which you and your family have with businesses, organizations, associations, unions, and the like.

### **F-1A**

If you have a completed F-1 report on file with the Public Disclosure Commission, you may use this short form for your next three successive reports if there are no changes (or only minor changes)

.

### **T-1**

On or before April 15, a statement under oath is required that during the preceding calendar year no public funds under control of the treasurer were invested in a financial institution where the treasurer and/or a member of the Finance Committee held an office, directorship, partnership interest, or ownership interest. However, in the case where the treasurer and/or a member of the Finance Committee held an office, directorship, partnership interest, or ownership interest in a financial institution where public funds were invested during the previous calendar year, a report disclosing (a) the name and address of the financial institution, (b) the aggregate sum of time and demand deposits in such institution on December 31, and (c) the highest balance held during the reporting period, is required. ([RCW 42.17A.570](#))

### **Lobbying (Public Disclosure Form L-5)**

Lobbying is defined as actively working to influence the passage or defeat of legislation by the state legislature or adoption or rejection of rules, standards, rates, or legislative enactments by state agencies. Public officials and employees who lobby may be required to report as provided in [RCW 42.17A.635](#). However, much of the lobbying done by public officials and employees is not reportable. If you have any questions about reporting, contact the Public Disclosure Commission or your attorney.

### **Public Records**

You must make available for public inspection and copying all public records and appropriate indexes to these records during normal office hours. ([RCW 42.56.070](#)) No charge may be made for inspections of records and charges for copying should not exceed that necessary to reimburse you for the actual cost of copying.

Certain personal and other records are exempt from public inspection. Most of these are listed in RCW 42.56.210. Advice concerning the release or withholding of records from public inspection should be obtained from your attorney.



## PUBLIC DISCLOSURE COMMISSION

<https://www.pdc.wa.gov/> 711 Capital Way #206 PO Box 40908

Olympia, WA 98504-0908

Phone: (360) 753-1111, Fax (360) 753-1112

Toll Free 1-877-601-2828

Email – [pdc@pdc.wa.gov](mailto:pdc@pdc.wa.gov)

## **Record Retention**

All records, tax and assessment rolls, receipts, ledgers, etc., are retained and eventually disposed of as directed by the County Treasurer's Records Retention Manual, which can be obtained by contacting the Division of Archives, Publication Distribution, Office of the Secretary of State, Legislative Building, Olympia, WA 98504. (RCW 40.14.070) <https://www.sos.wa.gov/>

## **Legal Publications**

Legal notices are required by law to be published in the legal newspaper of the county. They may be published in any daily or weekly newspaper that is published regularly at least once a week, in the English language, as a newspaper of general circulation, in a city or town where it has been published for at least six months. ([RCW 65.16.020](#)) If there is more than one qualifying newspaper, the legislative authority has the exclusive right to select which one to use. Within certain restrictions, spot radio announcements may supplement the newspaper publication. ([RCW 65.16.130](#))

## **IX. COUNTY FINANCE COMMITTEE**

The county finance committee ([36.48.070](#)) is composed of the county treasurer, county auditor and chair of the county legislative authority. The county treasurer is chair of the committee and the secretary is the county auditor. It is required that the county finance committee hold meetings open to the public subject to Open Meeting Act. At a minimum it is recommended these meetings be held once a quarter in January, April, July and October.

The committee shall keep a full and complete record of all its proceedings in appropriate books of record and all such records and all correspondence relating to the committee shall be kept in the office of the county auditor and be open to public inspection.

The finance committee shall approve county investment policy and a debt policy and shall make appropriate rules and regulations for carrying out the provision of [RCW 36.48.010](#) through [36.48.060](#) not inconsistent with the law. Thus, the finance committee's authority to invest is limited to only those funds that are not invested by other boards and taxing districts. (RCW [36.48.010](#), [.070](#), [36.29.020](#), and [39.59.020](#))

## **X. CASH MANAGEMENT OVERVIEW**

### **Cash Management Defined**

Cash management is the systematic control of receipts and expenditures, accurately accounting for funds during possession, investing residual cash, tracking their daily activities and making them available to meet agency or specific fund obligations when due.

### **Cash Management as the Treasurer's Responsibility**

It is apparent by the authority and obligation vested in the county treasurer that the county treasurer, and only the county treasurer, is the custodian of all county, junior taxing and assessment districts and state funds within his/her jurisdiction. [RCW 36.29.020](#) states emphatically that all these funds must be deposited with the treasurer and remain in the treasurer's custody until they are disbursed according to law.

Money received by all entities for which the county treasurer serves as treasurer must be deposited within twenty-four hours unless a waiver is granted by the county treasurer in accordance with [RCW 43.09.240](#). ([RCW 36.29.010](#))

It is evident then that the treasurer's major duty and responsibility is cash management. The treasurer must take charge of the funds by accounting for them, by investing them and then by disbursing them timely and on proper authority. The county treasurer can be likened to the governmental banking system of the county.

### **Receipt and Documentation**

When funds are placed in possession of the county treasurer, the first order of business is to record the transaction by a tax receipt for taxes or a general receipt for other revenues.

The receipting document should allow for proper coding, data, source of the revenue and fund to which the revenue is to be credited. The coding used must correspond to [the Budgeting, Accounting and Reporting System \(BARS\) Manual for Counties and Cities](#), developed by the State Auditor's office as required by [RCW 43.09.200](#).

### **Depositories**

The county treasurer, under [Chapter 36.29 RCW](#), has the sole authority to designate a public depository for all funds under the responsibility of the treasurer including county and junior taxing and assessment districts. To make the funds immediately available for redeeming warrants or making investments, it is good practice to deposit funds as soon as possible. As stated the law requires all public funds be deposited within 24 hours of receipt unless otherwise authorized by the county treasurer. A systematic schedule of deposits is good insurance against losses.

## **Accounting**

The treasurer must account for the funds by posting entries of the specific amounts to the specific funds carried on the treasurer's ledgers. By referring to the accounting entries, each fund is trailed through the ledger from its receipt accumulation with other entries, addition to the balance forward, disbursement legally by warrant, remittance, or transfer and finally the current balance. (RCW 36.29.010)

Good accounting is the key to good cash management. All entries in the accounting procedure must be accurate and well documented. This not only leaves a good audit trail, but also permits certain entries to be extracted or combined to create special reports.

## **Investments**

The county treasurer, with the assistance of the county Finance Committee, should develop a written investment policy that will provide for the security of the funds invested while allowing for the maximum return on the investments. (RCW 36.29.010 and 39.58.010) (See Investments, Chapter 6)

## **Expenditures**

Although the treasurer is the custodian of the funds, it must be kept in mind that the treasurer does not have the power to expend the funds. The governing body with control of a particular fund must authorize all disbursements. The document authorizing the expenditure is submitted to the county treasurer and the treasurer then honors the transaction unless the treasurer feels compelled to challenge the legality of the expenditure.

There are three basic methods whereby funds may be expended:

1. A warrant written in the name of a particular fund, on the county treasurer (this is usually the end result of a voucher approved by legislative authority);
2. A remittance by treasurer's check (not warrant) which is authorized by some legal document or directive, such as a resolution by the legislative authority; and
3. A transfer between funds held by the same county treasurer.

When honoring these disbursement transactions, the county treasurer is responsible for monitoring each fund to see that the transaction does not create a negative balance in that fund. When it is apparent that the fund balance cannot accommodate the expenditure, the treasurer is required to register the expenditures (warrants), redeeming them later in blocks or in designated quantities as funds become available and paying interest on them at the rate designated at the time of registering the warrants. [See Chapter 5 -- Accounting - Interest Bearing (Registered)]

## **XI. INFORMATIONAL MATERIAL**

### **County Calendar**

#### **JANUARY**

- 1 Terms begin for elected officials, partisan and nonpartisan, elected to office in the preceding November. [RCW 29A.60.280](#) and [RCW 36.16.020](#) assumption of office for all the elected officials of counties, cities, towns and special purpose districts other than school districts where the ownership of property is not a prerequisite of voting.
- 1 On or before this date, the county assessor shall mail, or electronically transmit, a personal property listing form to those persons liable to the assessment of personal property. ([RCW 84.40.040](#))
- 1 Property shall be subject to taxation at 12 o'clock noon at the values as of this date. ([RCW 84.36.005](#) and [84.04.020](#))
- 15 The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January and must provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each taxing district ([RCW 84.52.080\(4\)](#)).
- County treasurers may begin collecting current year property taxes ([RCW 84.56.010](#)) as soon as the tax roll is certified.
- Third Monday Martin Luther King, Jr.'s Birthday observed -Legal Holiday -may vary by local ordinance. ([RCW 1.16.050](#))
- 31 Last day for county assessor to send to senior citizens/ disabled persons, who were granted deferral of ad valorem taxes or special assessments for the previous year, renewal forms and notice to renew. ([RCW 84.38.050](#))
- 31 By this date, every county official must report to the [Public Disclosure Commission](#), on an L-5 form, his or her lobbying activities from the previous quarter (October-December). It is recommended that these forms be accumulated in the county commissioners' offices and forwarded on behalf of the entire county. [RCW 42.17A.635](#) NOTE: "...in-person lobbying by an official of such agency or in connection with the powers, duties, or compensation of such official," need not be reported.
- 31 By this date, the county legislative authority is to sign a resolution establishing the county prosecuting attorney's salary, and then have the resolution and a copy of the budget page showing such salary certified by the county auditor and sent to the State Treasurer. The State Treasurer is to remit to each county one-half

of the prosecuting attorney's salary, which is paid by the state in accordance with [RCW 36.17.020](#), which provides for increase or decrease of county officials' salaries.

7th

Business Day      Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## FEBRUARY

1. The county treasurer shall file with the county legislative authority a list of uncollectible personal property taxes and an affidavit stating that efforts have been made to collect the same, but to no avail. The county legislative authority shall cancel such taxes as the legislative authority is satisfied cannot be collected. ([RCW 84.56.240](#))
- First Monday The county treasurer shall report to the county legislative authority a list of all refunds made during the previous year. The list is to include the name of the person receiving the refund, the amount of the refund and the reason for the refund. ([RCW 84.69.020](#))
- First Monday The county treasurer shall balance the tax rolls and report to the auditor the amounts of taxes collected and uncollected. ([RCW 84.56.300](#))
- 15 Law changes in 2007 allow county treasurers to begin collecting current year property taxes as soon as the tax roll is certified and proper notice is made. ([RCW 84.56.010](#)) – we are no longer limited to waiting until Feb 15 to accept payments.
- Third Monday Presidents' Day - George Washington's and Abraham Lincoln's birthdays observed Legal Holiday - may vary by local ordinance. ([RCW 1.16.050](#))
- Last Bus. Day The State Treasurer shall pay to the treasurer of each timber county, for the account of each taxing district, such district's proportion (determined in December of the preceding year) of the amount in state timber tax accounts collected upon timber harvested in the preceding calendar quarter. ([RCW 84.33.081\(1\)](#))
- 7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## MARCH

First Monday Each county legislative authority shall file a statement, verified by oath with the county auditor, showing for the previous year: (1) a full and complete inventory of all capitalized assets and (2) the person to whom such money was paid and why so paid and the date of such payment. ([RCW 36.32.210](#))

7th

Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.



## APRIL

- 15 Financial affairs statements ([Public Disclosure Form F-1](#)) are due for the preceding calendar year. Many county officials have qualified to file an F-1A form, which is a single amendment added to a previous F-1 statement. An F-1A form can be used only three consecutive times, at which point a new F-1 form must again be filed. ([RCW 42.17A.700](#)) NOTE: County treasurers are to file with their F-1 forms a statement that no public funds under the treasurer's control are invested in any institution in which the treasurer has an interest. (This also applies to any member of a county finance committee.) ([RCW 42.17A.570](#)) Forms can be found online [www.pdc.wa.gov](http://www.pdc.wa.gov)
- 15 Treasurer's Annual Statement Form T-1 must be completed and submitted to the Public Disclosure Commission by this date. ([RCW 42.17A.570](#))
- 30 First half property taxes are due and payable to the county treasurer. ([RCW 84.56.020](#)) If the due date falls upon a Saturday or Sunday, the remittance shall be considered timely if paid on the next business day. ([RCW 1.12.070](#))
- 30 By this date, every county official must report to the [Public Disclosure Commission](#) on an L-5 form, their lobbying activities for the previous quarter (January-March). It is recommended that these forms be accumulated by the county commissioners' office and forwarded on behalf of the entire county. ([RCW 42.17A.635](#)) NOTE: "...in-person lobbying by an elected official of such agency on behalf of such agency or in conjunction with the powers, duties or compensation of such official," need not be reported.
- 30 By this date, the county assessor shall require each person liable to assessment of personal property to make a correct list and statement of such personal property and file it with the county assessor. ([RCW 84.40.040](#))
- 7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## MAY

- 1 Property taxes still not paid to the county treasurer as of this date are subject to interest rate of nine percent (9%) 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 twelve percent (12%) per annum for all other property.
- 1 Upon request the county treasurer is to furnish the county legislative authority with a list of all lands owned by the county with amounts levied as assessments as they appear on the assessment roll of each district. ([RCW 36.33.160](#))
- 1 By this date, the county assessor must notify applicants for forestland designation. ([RCW 84.33.130](#))
- 1 Open space farm and agricultural land application is approved unless the county assessor has notified the owner. ([RCW 84.34.035](#))
- Monday Declarations of candidacy shall be filed no earlier than two weeks before Memorial day and ending the following Friday in the year in which the office is scheduled to be voted upon. ([RCW 29A.24.050](#))
- Last Monday Memorial Day observed - Legal Holiday - may vary by local ordinance. ([RCW 1.16.050](#))
- 31 The county assessor shall have completed the duties of listing and placing valuations on all property. ([RCW 84.40.040](#))
- 31 The county legislative authority shall submit to the Secretary of Transportation annual records and reports on county highway operations. ([RCW 36.75.260](#))
- 7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## JUNE

1 Property taxes still not paid to the county treasurer as of this date are subject delinquent interest according to property type and a three percent (3%) penalty for nonresidential real property, residential real property with greater than four units per taxable parcel, and for business personal property . ([RCW 84.56.020](#))

1 By this date, the county auditor shall have searched available records and will then notify the county legislative authority if any special purpose districts located wholly or partially within the county appear to be inactive. The auditor shall also provide in the notifications a list of all special purpose districts located wholly or partially within the county that for three consecutive years before the notification have failed to file required annual statements with the county auditor. ([RCW 36.96.020](#))

7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## JULY

- 1 Final day for taxpayers to file valuation appeal petitions with the county board of equalization (or within 30 days after the date an assessment or value change notice has been mailed, whichever is later).
- 4 Independence Day - Legal Holiday - may vary by local ordinance. ([RCW 1.16.050](#))
- 15 Assessment rolls to be filed with the county board of equalization, by the county assessor. ([RCW 84.40.320](#))
- 15 The county board of equalization shall meet. Minimum session, three days; maximum session, four weeks. ([RCW 84.48.010](#))
- Second Monday The county auditor shall notify, in writing, each elective and appointive county official to file with the auditor's office, on or before the second Monday in August, an estimated budget for the ensuing fiscal year, including receipts from sources other than taxation. ([RCW 36.40.010](#))
- 31 Every county official must report to the [Public Disclosure Commission](#), on an L-5 form, their lobbying activities for the previous quarter (April-June). It is recommended that these L-5 forms be accumulated in the office of the county commissioners and forwarded on behalf of the entire county. ([RCW 42.17A.635](#)) NOTE: "...in-person lobbying by any elected official of such agency on behalf of such agency or in connection with the powers, duties or compensation of such official" need not be reported.
- 31 New construction for which a building permit has been issued shall be valued for assessment purposes as of this date. Such values may be added to the tax roll up to August 31. ([RCW 36.21.080](#))
- 31 Mobile homes for which building permits have been issued shall be valued for assessment purposes as of this date. Such values may be added to the tax roll up to August 31. ([RCW 36.21.090](#))
- 7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## AUGUST

1. For the purpose of property taxation and the levy of property taxes, the boundaries of counties, cities and all other taxing districts shall be established official boundaries of such districts existing on August 1 of the year in which the levy is made. ([RCW 84.09.030](#)) (For exceptions, see [RCW 84.09.030](#) and [84.09.035](#).)
- 1 Determination on applications for property tax exemptions shall be completed by the Department of Revenue. ([RCW 84.36.830](#))
- 1 Upon request the county treasurer is to provide the county legislative authority with a list of lands owned by the county and subject to special assessments. ([RCW 36.33.160](#))
- First Tuesday Nominating primaries for general elections to be held in November, and the election of precinct committee officers, must be held on the first Tuesday of the preceding August. ([RCW 29A.04.311](#))
- Second Monday Each elective and appointive department head to file an estimated budget for the ensuing fiscal year, with the county auditor. If estimates are not filed by this date, the auditor shall deduct and withhold as a penalty from the salary of each official failing to comply, \$50 for each day of delay, not to exceed \$250 in one year. ([RCW 36.40.010](#) and [36.40.030](#))
- 18 County assessor to forward to the Department of Revenue a valuation abstract of local assessments. ([RCW 84.48.010](#))
- 31 Up until this date, the county assessor may place property, for which a new construction-building permit has been issued, on the assessment rolls for the purposes of tax levy. The assessed valuation of the property shall be considered as of July 31. ([RCW 36.21.080](#))
- 31 Up to this date, when any mobile home first becomes subject to assessment for property taxes, the county assessor is authorized to place the mobile home on the assessment rolls for purposes of tax levy. The assessed valuation of the mobile home shall be considered as of July 31 immediately preceding the date that the mobile home is placed on the assessment roll. ([RCW 36.21.090](#))
- 7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## SEPTEMBER

- First Monday Labor Day - Legal Holiday - may vary by local ordinance. ([RCW 1.16.050](#))
- First Monday By this date, the Department of Revenue must submit to each county assessor a preliminary indicated ratio for each county. ([RCW 84.48.075](#))
- First Tuesday County auditor is to submit the preliminary budget to the county legislative authority. ([RCW 36.40.050](#)) (For alternate date on budget hearing, see [RCW 36.40.071](#).)
- Third Monday Between the first and third Monday of September, the Department of Revenue shall review the county's preliminary ratio with the county assessor, if requested by the assessor. ([RCW 84.48.075](#))
- Third Monday After this date, the Department of Revenue shall certify to the county assessor the real and personal property ratio for the county. ([RCW 84.48.075](#)) The county assessor has fifteen days after the date of certification to file an appeal. ([RCW 82.03.130](#))
- During Sept. And Oct – The Department of Revenue shall equalize the value of all property in the state and levy the state taxes authorized by law sometime during the months of September or October. ([RCW 84.48.080](#))
- 7th Business Day – Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## OCTOBER

- 1 Property owners desiring special valuation for improvements to eligible historic property must apply for classification, with the county assessor, by this date. The assessor shall refer each application for classification to the local review board within ten days after they are filed. ([RCW 84.26.040](#) and [84.26.050](#))
- First Monday The county legislative authority shall begin a hearing on the county budget, not to exceed five days in length. Upon conclusion, they shall adopt a budget and fix the necessary levies. ([RCW 36.40.070](#), [36.40.080](#), [36.40.090](#)) (For alternate December date on budget hearing, see [RCW 36.40.071](#).)
- Before the 15<sup>th</sup> The county assessor shall report to the Department of Revenue progress in the revaluation of property in the county. ([RCW 84.41.130](#))
- 30 Every county official must report to the Public Disclosure Commission, on an L-5 form, their lobbying activities for the previous quarter (July-September). It is recommended that these forms be accumulated in the county commissioners' office and forwarded on behalf of the entire county. ([RCW 42.17A.635](#))  
NOTE: "...in-person lobbying by any elected official of such agency on behalf of such agency or in connection with the powers, duties, or compensation of such official," need not be reported.
- 31 Second half taxes are due and payable at the office of the county treasurer. ([RCW 84.56.020](#)) If the due date falls upon a Saturday or Sunday, the remittance shall be considered timely if it is paid on the next business day. ([RCW 1.12.070](#))
- During October The Department of Revenue shall equalize the value of all property in the state and levy the state taxes authorized by law, sometime during the months of September or October. ([RCW 84.48.080](#))
- 7<sup>th</sup>  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## NOVEMBER

- First Tuesday All state, county, city, town, and district general elections for the election of federal, state, legislative, judicial, county, city, town, and district officers, and for the submission to the voters of the state, county, city, town, or district of any measurer for their adoption and approval or rejection, shall be held on the first Tuesday after the first Monday of November. ([RCW 29A.04.321](#))
- 11 Veteran's Day - Legal Holiday - may vary by local ordinance. ([RCW 1.16.050](#))
- Fourth Thursday - Thanksgiving Day - Legal Holiday. ([RCW 1.16.050](#))
- Fourth Friday Day following Thanksgiving - Legal Holiday. ([RCW 1.16.050](#))
- 30 The county legislative authority and the governing body of each taxing district within the county authorized to levy taxes directly shall certify to the county assessor the amount of taxes upon property. If the levy amount is not certified to the county assessor by November 30, the assessor shall use no more than the certified levy amount for the previous year for the taxing district. ([RCW 84.52.070](#))
- 7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

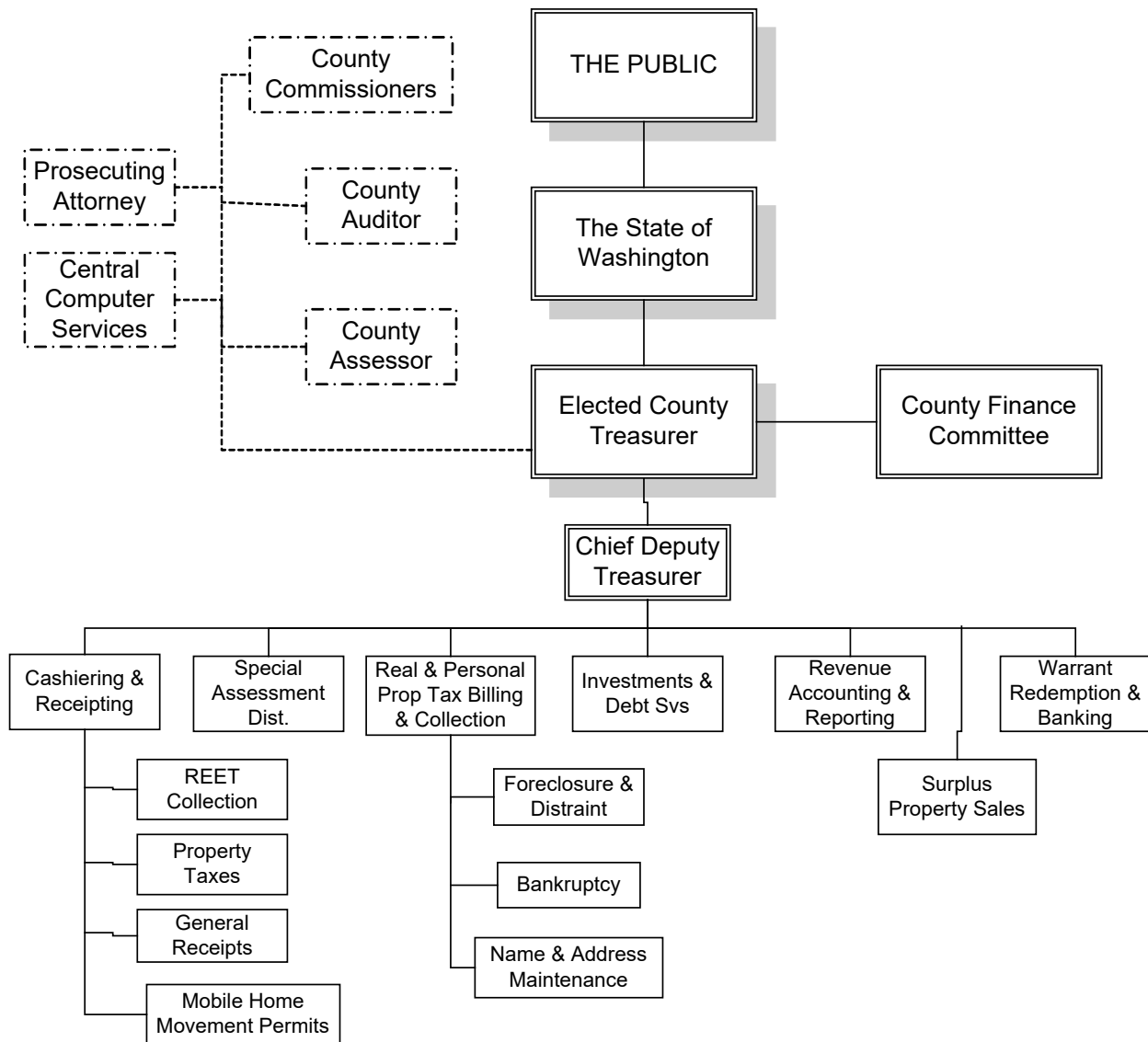


## DECEMBER

- 1 Property taxes not paid to county treasurer by this date are subject to an additional penalty of 8% on the total amount of the tax delinquent. ([RCW 84.56.020](#))
- 1 County assessors to begin preliminary work for assessing property. ([RCW 84.40.040](#))
- First Monday Alternate date for budget hearing. County legislative authority may meet for purpose of holding a budget hearing. ([RCW 36.40.071](#))
- Second Tuesday Election date for irrigation district directors. ([RCW 87.03.080](#))
- 25 Christmas Day - Legal Holiday. ([RCW 1.16.050](#))
- 31 Last day to apply for January 1 (coming year) open space classification on qualifying properties. ([RCW 84.34.030](#))
- 31 By this date, applications for classification as eligible historic property shall be approved or denied by the local review board. If the property qualifies as eligible historic property, the review board shall certify this fact, in writing, to the county assessor within 10 days. The county assessor shall record these certificates with the county auditor. ([RCW 84.26.050](#) and [84.26.060](#))
- 31 By this date, every special purpose district shall file a statement with the auditor of each county in which it lies including the following information: name of special purpose district; location; statutes under which it operates; name, address, telephone number and remaining term of office of each member of its governing authority; and the functions that the district is presently performing. ([RCW 36.96.090\(1\)](#)) NOTE: This information shall be forwarded by the county auditor to the State Auditor by January 31. ([RCW 36.96.090\(2\)](#))
- 31 By this date, the county treasurer shall designate one or more financial institutions in the state, which are qualified public depositories as set forth by the Public Deposit Protection Commission as depositories for public funds. ([RCW 36.48.010](#))
- 7th  
Business Day Prepare and submit to each school district superintendent in the county a written report of the state of the finances of such district on the first day of each month, which report shall be submitted not later than the seventh business day of the month, which report shall contain the balance on hand the first of the preceding month, the funds paid in, warrants paid with interest thereon, if any, the number of warrants issued and not paid, and the balance on hand.

## **XII. TREASURER’S ORGANIZATIONAL CHART**

Demonstrating Areas & Lines of Responsibility



—————

Indicates Lines of Authority

- - - - -

Indicates Lines of communication, cooperation, coordination and assistance.

The actual staffing organizational chart will vary from county to county depending on size and staffing levels. Some counties are large enough to have supervisors over special areas of responsibility while others may have one office manager supervising staffing in all areas. Each treasurer will organize for maximum effectiveness and efficiency in their office. We do highly recommend cross training employees, so all areas of responsibility are covered during vacations or sick leave.