

CHAPTER 2
GENERAL REVENUES

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I. TAXES

General Property Tax

Ad valorem taxes levied on an assessed valuation of real and personal property. Include compensating tax and property taxes on land with statutory values, such as forest land, reforestation land, open space land, etc. RCW Chapters 84.33 and 84.34

Account 311.00.00 should not include: (1) non-tax revenue; or (2) taxes levied by the municipality upon subjects or bases other than general property.

This account should include taxes levied by a county and diverted to a city because of annexation. Include payments in lieu of taxes (PILT) from state and other local governments.

Property Tax

(BARS 311.10.00)

Real and personal property tax (RCW 84.56.230, RCW 35.13.270), emergency medical services (RCW 84.52.069), veterans' assistance fund (RCW 73.08.080), community services (RCW 71.20.110), criminal justice (RCW 84.52.135), conservation futures (RCW 84.34.230), etc. Also include deferred property tax (RCW 84.38.120)

(BARS 359.00.00)

To be used for penalties

(BARS 361.40.00)

To be used for interest and Delinquent Taxes (RCW 84.56.020)

Additional RCW's

- See Title 84 for additional RCW's governing Property Taxes and Collection
- See RCW 71.05 Tax Levy Authorization to Fund Mental Illness
- See RCW 73.08 (73.08.080) Tax Levy Authorization to Fund Veterans Relief

(BARS 311.10.00) also includes Deferred Taxes and Assessments (RCW 84.38.120)

To be eligible to defer taxes and/or assessments, the claimant must be receiving a property tax exemption under RCW 84.36.381 through 84.36.389. Taxes and/or assessments deferred will be paid by the department of revenue to the county treasurer and receipted in as regular taxes and/or assessments. (RCW 84.38.120) When any deferred special assessment and/or real property taxes, together with interest collected by the department of revenue the moneys shall be deposited in the state general fund. (RCW 84.38.140)

Diverted County Road Property Tax

(BARS 311.20.00)

RCW 36.33.220 The legislative authority of any county may budget, in accordance with the provisions of chapter 36.40 RCW, and expend any portion of the county road property tax revenues for any service to be provided in the unincorporated area of the county notwithstanding any other provision of law, including chapter 36.82 RCW and RCW 84.52.050 and 84.52.043. County road property tax revenues that are diverted under chapter 39.89 RCW may be expended as provided under chapter 39.89 RCW.

RCW 36.82.040 requires that the revenues produced from county road taxes so diverted shall be placed in a separate and identifiable account within the county's current expense fund. To assist compliance with the provisions of these statutes, the following procedures are prescribed:

- a. County road taxes being diverted to the current expense fund will be presented in the budget of the current expense fund as estimated revenue. It will be clearly separated from the estimated revenues budgeted from the collection of regular property taxes.
- b. The moneys received for diverted county road taxes will be receipted directly into the current expense fund and will be credited to the revenue account 311.20, Diverted County Road Taxes. That portion of the county road taxes identified for diversion will not be levied for the road fund and then transferred to the current expense fund.
- c. Those counties which divert some portion of the county road taxes should develop accounting procedures that will serve to document that the diverted county road taxes were used to provide services in the unincorporated area of the county.

Sale of Tax Title Property

(BARS 311.30.00)

Tax title property is land that has been acquired by the county through tax foreclosure proceedings. The county holds tax title lands in trust for the various taxing units with power to sell and apportion the proceeds to the various taxing units. (RCW 36.35.010 through 36.35.150, BARS 311.30) (See Chapter 7, Real Property Foreclosure) (See Exhibit 1)

If no one bids on a property that is offered at a tax foreclosure sale, then the county shall be considered a bidder for the amount of all taxes, interest and costs due and acquires title to the property (RCW 84.64.200). Property acquired in this manner is often referred to as "tax title property". All tax title property shall be stricken from the tax rolls taxable property and is exempt from taxation and shall not be assessed or taxed while in the custody of the county. The sale, management, and leasing of tax title property shall be handled as under chapter 36.35 RCW.

The county may sell any property acquired through the tax foreclosure process, either through public auction or by negotiation, if it is determined to be in the best interests of the county to sell the property. The county legislative authority must hold a hearing (Exhibit 1) and must determine several factors about the sale of the property (RCW 36.35.120)

1. Property may be sold in one or more units. If it is determined to combine several properties as one unit, then the order to sell is subject to the approval of the treasurer.
2. The legislative authority may reserve from the sale coal, oil, gas, gravel, minerals, ores, fossils, timber or other resources on or in the land.
3. Property will be sold for cash or by contract. If sold by contract, the terms of the contract are specifically outlined by RCW 36.35.120.
4. The legislative authority must determine the minimum bid.

Many treasurers keep lists of the available tax title properties and require that an application (Exhibit 1) to purchase the property be completed. You may want to require a deposit at the time of application to cover advertising costs. This deposit should be authorized by the legislative authority.

Once the treasurer receives the order of sale (Exhibit 1), the notice of the sale of the property must be published once a week for three consecutive weeks in a newspaper of general circulation in the county. The notice shall describe the property to be sold, the unit or units, the reservations, and the minimum price, together with the time and place and terms of the sale (RCW 36.35.120). See also RCW 36.16.145 for public auction sales conducted by electronic media.

Tax Title Property may be disposed of without bids in certain cases.

The tax property may be disposed of by negotiation under the following circumstances (RCW 36.35.150):

1. When the sale is to any governmental agency and for public purposes.
2. When the county legislative authority determines that it is not practical to build on the property due to physical characteristics of the property or legal restrictions on construction activities on the property.
3. When the property has an assessed value of less than five hundred dollars and the property is sold to an adjoining landowner.
4. When no acceptable bids were received at the attempted public auctions of the property if sale is made within twelve months from the date of the attempted public auction.

Disposition of Proceeds of Sales

The proceeds of any sale of any property acquired by the county by tax deed must first be applied to reimburse the county for the costs of foreclosure and sale. The remainder of the proceeds, if any, must be applied to pay any amounts deferred under RCW chapter 84.37 or 84.38 on the property, including accrued interest, and outstanding at the time the county acquired the property by tax deed. The remainder of the proceeds, if any, must be apportioned to the various taxing district funds existing at the date of sale, in the territory in which property is located, according to the tax levies of the year last in process of collection. (RCW 36.35.110).

Transportation Benefit District Sales and Use Tax

(BARS 313.21.00)

Include sales and use taxes collected specifically for public transportation systems for cities, counties, transportation authorities and benefit districts which are authorized to do so under RCW 82.14.045 “the

rate of such tax shall not exceed the rate authorized by the voters unless such increase shall be similarly approved. “Maximum rate of 9/10th of 1 percent.”

Hotel/Motel Sales and Use Tax

(BARS 313.31.00)

Include local hotel/motel tax (RCW 67.28.180) and special local hotel/motel tax (Chapters 67.28, 35.101 and 36.100 RCW). Subject to the conditions set forth in subsections (2) and (3) of this section, the legislative body of any county or any city, is authorized to levy and collect a special excise tax of not to exceed two percent on the sale of or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW.

Motel/Hotel Tax – Convention / Trade Center

(BARS 336.07.00)

A public facilities district may impose an excise tax on the sale of or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW, except that no such tax may be levied on any premises having fewer than forty lodging units. Except for any tax imposed under subsection (4) or (5) of this section, if a public facilities district has not imposed such an excise tax prior to December 31, 1995, the public facilities district may only impose the excise tax if a ballot proposition authorizing the imposition of the tax has been approved by a simple majority vote of voters of the public facilities district voting on the proposition. See RCW 36.100.040(4)(5) Include charges for lodging within King County. The county-wide tax includes also additional transient rental tax in Seattle. Both taxes are levied by the Washington State Convention Center PFD.

Admission Tax

(BARS 318.11.00)

A consumer tax based on entrance to theaters, parks, sports arenas, etc. Also include similar taxes on season tickets, cover charges, rentals of recreational facilities and equipment, and the like. Any county may by ordinance enacted by its county legislative authority, levy and fix a tax of not more than one cent on twenty cents or fraction thereof to be paid for county purposes by persons who pay an admission charge to any place, including a tax on persons who are admitted free of charge or at reduced rates to any place for which other persons pay a charge or a regular higher charge for the same or similar privileges or accommodations; and require that one who receives any admission charge to any place must collect and remit the tax to the county treasurer of the county. However, no county may impose such tax on persons paying an admission to any activity of any elementary or secondary school or any public facility of a public facility district under chapter 35.57 or 36.100 RCW for which a tax is imposed under RCW 35.57.100 or 36.100.210 RCW 35.21.280, RCW 36.38.010

Timber Excise Tax

(BARS 317.40.00)

County-levied tax on timber harvested from privately and publicly owned land. Use 3350233 for timber sales from the state forest land (RCW 84.33.051, RCW 84.33.081). The governments receiving their share of this tax should code the proceeds to BARS 337.

Private Harvest Tax:

RCW 84.33.051

1) The legislative body of any county may impose a tax upon every person engaging in the county in business as a harvester effective October 1, 1984. The tax shall be equal to the stumpage value of timber harvested from privately owned land multiplied by a rate of 4 percent; and equal to the stumpage value of timber harvested from publicly owned land multiplied by the following rate of 4% after January 1, 2014. See RCW 84.33.051 for previous years' rates.

(2) Before the effective date of any ordinance imposing a tax under this section, the county shall contract with the department of revenue for administration and collection of the tax. The tax collected by the department of revenue under this section shall be deposited by the department in the timber tax distribution account. Moneys in the account may be spent only for distributions to counties under RCW 84.33.081 and, after appropriation by the legislature, for the activities undertaken by the department of revenue relating to the collection and administration of the taxes imposed under this section and RCW 84.33.041. Appropriations are not required for distributions to counties under RCW 84.33.081.

Timber Tax & Sale Receipt Summary

County Local Harvest Tax (Yield Tax) (BARS 312.10.00.00)

RCW 84.33.051

The legislative body of any county may impose a tax upon every person engaging in the county in business as a harvester effective October 1, 1984. The tax shall be equal to the stumpage value of timber harvested from privately owned land multiplied by a rate of 4 percent; and equal to the stumpage value of timber harvested from publicly owned land multiplied by the following rates of 4% after January 1, 2014. See RCW 84.33.051 for previous years' rates.: (j) For timber harvested January 1, 2014, and thereafter, 4.0 percent.

Federal Forest

(BARS 332.10.68)(BARS 332.10.69)(BARS 332.10.70)

Counties share of receipts from federal forest received under the *25 Percent* or *Full Payment* option (Title 16, USC, Section 500). Payments are to be used for benefit of public schools and public roads in the county in which the national forest is situated. The expenditures from these payments should be reported on the Schedule of Expenditures of Federal Awards (Schedule 16) as CFDA 10.665, *Schools and Roads – Grants to States*

If the county's share of receipts from federal forest (Title 16, USC, Section 500) received under the *Full Payment* option exceeds \$100,000, the remaining balance (80-85 percent of the payment has to be spent on public schools and roads - see Title I above) can be used on special projects on federal lands. The expenditures from these payments should be reported on the Schedule of Expenditures of Federal Awards (Schedule 16) as CFDA 10.665, *Schools and Roads – Grants to States*.

If the county's share of receipts from federal forest (Title 16, USC, Section 500) received under the *Full Payment* option exceeds \$100,000, the remaining balance (80-85 percent of the payment has to be spent on public schools and roads - see Title I above) can be used on county projects like: search, rescue, and emergency services, community service work camps, easement purchases, forest related educational opportunities, fire prevention, county planning and community forestry. The money should be reported on the Schedule of Expenditures of Federal Awards (Schedule 16) as CFDA 10.665, *Schools and Roads – Grants to States*.

State Forest Board Purchase Land

(BARS 335.02.33.00)

Counties' share of proceeds from sale of timber from state forest lands managed by the Department of Natural Resources. The county should prorate and distribute the money to other funds in the same manner as general taxes are paid and distributed that year. A county with population of less than sixteen thousand must first apply the proceeds to the reduction of any indebtedness existing in the general (current expense) fund during the year of a payment. The county should use this code only for its share of the proceeds. RCW 79.64.110

Retail Sales and Use Tax

(BARS 313.11.00)

Taxes imposed upon the sale or consumption of goods and/or services generally, with few or limited exemptions. Include sales taxes levied by the government even though collected and distributed by the state after deduction of a handling fee. The net amount received should be reflected in the account. Counties may impose sales and use tax by county ordinance. This tax is collected by the Department of Revenue. The state treasurer makes distribution of the amount of the tax collected on behalf of the counties monthly by electronic funds transfer or directly to your Local Government Investment Pool account, if you so choose. This money is credited to the current expense fund. (RCW 82.14B.020, 82.14B.050, 82.14B.060)

Leasehold Excise Tax

(BARS 317.20.00)

Taxes on property owned by state or local governments and leased to private parties. (RCW 82.29A.090)

(1) Monthly the state treasurer must make distribution from the local leasehold excise tax account to the counties and cities the amount of tax collected on behalf of each county or city.

(2) Monthly the state treasurer must disburse earnings from the local leasehold excise tax account to the counties or cities proportionate to the amount of tax collected on behalf of each county or city.

(3) The state treasurer shall make the distribution under this section without appropriation

Exemptions to this tax are found in RCW 82.29A.130 through 82.29A.138

The legislative body of any county or city is hereby authorized to levy and collect a leasehold excise tax on the act or privilege of occupying or using publicly owned, or specified privately owned, real or personal property through a leasehold interest within the territorial limits of such county or city. The tax levied by a county under authority of this section shall not exceed six percent and the tax levied by a city shall not exceed four percent of taxable rent: PROVIDED, that any county ordinance levying such tax shall contain a provision allowing a credit against the county tax for the full amount of any city tax imposed upon the same taxable event. (Effective January 1, 2019).

(According to RCW 82.29A.100)

Any moneys received by a county from the leasehold excise tax provided for under RCW 82.29A.040 shall be distributed proportionately by the county treasurer in accordance with RCW 84.56.230 as though such moneys were receipts from regular ad valorem property tax levies within such county. Provided, that no distribution shall be made to the state or any city: and provided further, that the pro rata calculation for proportionate distribution to taxing districts shall not include consideration of any rate(s) of levy by the state or any city.

Real Estate Excise Tax

A tax upon the sale of property collected by the county treasurer and remitted to the state monthly. See Chapter 6 for details about the administration and collection of REET and associated taxes and fees.

This category should be used to report revenue from Real Estate Excise Tax (REET) collection. See code descriptions below for the specific types of REET to select the applicable code

318.34.00 REET 1 - First Quarter Percent An excise tax imposed on the sale of real property and dedicated to local capital projects identified in RCW 82.46.010 and RCW 82.45.180. Proceeds should be placed in the capital projects fund (RCW 82.46.030).

318.35.00 REET 2 - Second Quarter Percent An excise tax on sale of real property. Proceeds should be used for financing capital projects specified in a capital facilities plan and for facilities serving the homeless and for affordable housing projects. Also, the proceeds can be used (subject to restrictions specified in the statute) for municipally owned heavy short line railroads. RCW 82.46.035

318.36.00 REET - One Half Percent An excise tax on sale of real property imposed in-lieu of sales and use tax authorized in RCW 82.14.030. RCW 82.46.010(3)

318.37.00 Conservation Areas Tax An excise tax on sale of real property imposed by counties and used exclusively for the acquisition and maintenance of conservation areas. RCW 82.46.070

318.38.00 REET - Affordable Housing An excise tax imposed on the sale of real property and dedicated exclusively for the development of affordable housing including acquisition, building, rehabilitation, and maintenance and operation of housing for very low, low and moderate-income persons and those with special needs (RCW 82.46.075).

Local Option Real Estate Excise Tax-Affordable Housing

A tax to be used for the development of affordable housing including acquisition, building, rehabilitation, maintenance and operation of housing for very low, low, and moderate-income persons and those with special needs under 82.46.075 RCW.

Local Option Sales Tax

RCW 82.46.035

Except for revenues used after the effective date of this section through December 31, 2023, as provided in subsection (3) of this section, the legislative authority of any county or city must identify in the adopted

budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

Rural County Sales and Use Tax

(BARS 313.18.00)

The money collected should only be used for financing public facilities in rural counties including affordable workforce housing infrastructure or facilities. *Public facilities* and *rural counties* are defined by RCW 82.14.370(3) and RCW 82.14.370(5). RCW 82.14.370

Gambling Excise Taxes

RCW 9.46.110

The legislative authority of any county, city-county, city, or town, by local law and ordinance, and in accordance with the provisions of this chapter and rules adopted under this chapter, may provide for the taxing of any gambling activity authorized by this chapter within its jurisdiction, the tax receipts to go to the county, city-county, city, or town so taxing the activity. Any such tax imposed by a county alone shall not apply to any gambling activity within a city or town located in the county but the tax rate established by a county, if any, shall constitute the tax rate throughout the unincorporated areas of such county.

RCW 9.46.113

Any county, city or town which collects a tax on gambling activities authorized pursuant to RCW 9.46.110 must use the revenue from such tax primarily for the purpose of public safety

Local Boat Excise Tax

BARS 336.00.84

Resources allocated to counties with eligible boating safety programs approved by the State Parks and Recreation Commission. The distribution is based on the number of registered vessels by county of moorage. Counties can also further allocate this money to other jurisdictions with approved boating safety programs. In such cases, counties should decrease this account by amounts distributed to these jurisdictions. RCW 88.02.650

II. General Revenue

General Revenue Description

Received from various offices for services rendered by their office together with a transmittal; credited to funds as indicated by transmittal. (Various BARS Codes)

County departments created by the county legislative authority i.e., planning, mental health, and senior services, that collect money as a result of service charges, sales, etc., must deposit this money with the treasurer for credit to the appropriate fund. The county road department's collections are credited to the road fund or the equipment rental and revolving fund, as indicated on the transmittal advice form.

Fees of County Officers

(Chapter 36.18 RCW)

Payment of Fees to County Treasurer

Any salaried county or precinct officer, who fails to pay to the county treasury all sums that have come into the officer's hands for fees and charges for the county, or by virtue of the officer's office, whether under the laws of this state or of the United States, is guilty of a class C felony, and upon conviction thereof shall be punished by imprisonment in a state correctional facility not less than one year nor more than three years: PROVIDED, That upon conviction, his or her office shall be declared to be vacant by the court pronouncing sentence. (RCW 36.18.170)

All departments and funds should submit a transmittal with their fees identifying the source, BARS Code, and fund receiving the revenue.

Authorized Fees

Fees in Special Cases:

- RCW 36.18.050

Franchise Fees:

- BARS 321.91.00
- RCW 35.21.860

Fees Schedule Must Be Posted:

- RCW 36.18.060

Fees Paid in Advance Except For State or County;

- RCW 36.18.060

Auditor's Fees

- RCW 36.18.010 – among the fees identified in this section, fees for name changes may be waived by the court on the basis of financial hardship

Treasurer's Fees:

- RCW 28A.320.320 Investment Service Fees for School Districts 5% with minimum of \$10.00 or annual maximum of \$50.00 per investment transaction
- RCW 36.18.045 Treasurer's Fees
- RCW 36.29.020 Investment Service Fee 5% with annual maximum of \$50.00 per investment transaction. Fees under \$5.00 may be waived
- RCW 36.29.024 Investment expenses for managing an investment pool
- RCW 36.29.160 Assessment segregation
- RCW 36.29.180 Assessment Rolls
- RCW 82.45.180 Real estate excise tax affidavit fee
- RCW 84.56.020 (5) Delinquent property taxes
- RCW 84.56.020 (8) (To service fund of other) Tax foreclosure avoidance costs
- RCW 84.56.020 (11) (To current expense CX) Delinquent interest and penalties
- RCW 84.56.020 (13) (To Treasurer's O&M) Cost of Distraint and Foreclosure (BARS 341.42)
- RCW 84.56.020 (18) (To service fund) Cost to administer pre-payments
- RCW 87.03.270 Penalties, Delinquent Irrigation Assessments

Assessor's Fees:

- RCW 84.34.030 Current Use Application Fee

Clerk's Fees:

- RCW 7.68.035 Convicted Person Penalty - Crime Victim Penalty
- RCW 10.64.120 Referral Assessments
- RCW 10.82.070 Disposition of Costs, Fines, Fees, Penalties, and Forfeitures
- RCW 26.51.030 Abusive Litigation - Domestic Violence
- RCW 36.18.020 General Fees
- RCW 36.18.025 Portion Remitted to State Treasurer
- RCW 65.12.780 Registered lands (Torrens Act) – chapter repealed in 2022
- RCW 65.12.790 Registered lands (Torrens Act) – chapter repealed in 2022
- RCW 65.12.800 Registered lands (Torrens Act) – chapter repealed in 2022
- RCW 90.03.180 Water Rights

District Court Fees:

- RCW 3.62.020 Disposition of Costs, Fines, Forfeitures, Etc.
- RCW 3.62.060 Filing Fees in Civil Cases
- RCW 3.62.070 Filing Fees in Criminal Cases and Traffic Infractions
- RCW 3.62.085 Fee for Conviction or Pleas of Guilty
- RCW 3.62.090 Public Safety and Education Assessment – effective 2019, distribution (at the state level) of penalties collected for specific types of

infractions has been changed. A congestion relief and traffic safety account has been added.

- RCW 7.68.035 Crime Victim Penalty
- RCW 10.04.110 Remittance of District Court Fees, Fines, Forfeitures, and Penalties
- RCW 10.64.120 Referral Assessments

Juvenile:

- RCW 13.40.080 Diversion Fines

Treasurer's O&M Fund:

- RCW 84.56.020 (13) Costs and Fees of Dstraint and Foreclosure

Coroner Fees:

- RCW 36.18.030 Coroner fees
- RCW 68.50.106 Autopsies, post-mortems-costs

Sheriff Fees:

- RCW 36.18.040

Law Library:

- RCW 27.24.070 Portion of Filing Fees from District and Superior Court
- RCW 27.24.090 Discontinuance of Fees

Crime Victim:

- RCW 7.68.035 Penalty Assessments Counties and Cities

Interest on Investments

(BARS 361.10.00)

Include interest earnings collected on investments held/sold, arbitrage interest, etc.

(BARS 361.30.00)

Use this bar for gains (losses) on sale of investments

Sales of Merchandise

(BARS 341.70.00)

Include sales to other governments or private parties. Include concession sales to institution inmates, vending machine proceeds, sales of prepared meals, etc. Use 344.50.00 for sales of fuel, vehicle parts, and road materials.

Sales of Public Information

Printouts, reports, books, papers, documents (election results, registered voters, etc.), maps copies. Sales tax is collected on these items and receipted as non-revenue in the Sales Tax Trust Account until remitted to the state. (RCW 82.08.010)

Evidence Confiscations

Confiscated monies or the proceeds from selling other confiscated property in a drug-related arrest. All drug paraphernalia*21 other than paraphernalia possessed, sold, or used solely to facilitate cannabis-related activities that are not violations of this chapter; (RCW 69.50.505)

County Fair

Monies collected by employees of the county fair for admission tickets, space rental, and fund-raising activities are deposited with the treasurer to be credited to the county fair fund. (Various BARS Codes) See County Fair Operations for details.

County Fair Operations

Management of Fair Operations

RCW 36.37.040 states in part:

"The board of county commissioners may employ persons to assist in the management of fairs or by resolution designate a nonprofit corporation as the exclusive agency to operate and manage such fairs."

Referring to the above statute, the Attorney General has emphasized that the Legislature has not authorized the county to operate a fair jointly with any private person or group, but only to employ persons to assist in the management of fairs or to designate a private corporation as the exclusive agency to operate and manage such fairs.

Deposit of Funds Received by a County Operation

The Attorney General has stated that all funds received by a county fair operation, such as allocated pari-mutual funds, donations, and proceeds from the operation of the fair, must be properly deposited in the county treasury under the provisions of RCW 36.29.010 and RCW 36.29.020.

Establishment of Fund to Operate Fair

At the option of the county legislative authority, the county fair may be operated as a department within the current expense fund or it may be operated as a separate county fair fund. If a fair fund is established and borrows from the current expense fund, interfund loan procedures must be allowed, except that no interest on the interfund loan needs to be charged.

Within the fund chosen for the operation of the fair, the county legislative authority may authorize the county auditor to provide a revolving fund to be used by the fair officials for the conduct of the fair. The purpose of the revolving fund is to allow for immediate payment of premiums, casual labor, and the many other items needed during the period the fair is being conducted without going through the formality of a warrant issue. If desired, a separate petty cash may be established for use during the remainder of the year. All expenditures, other than those made through the revolving funds, will be vouchered and warrants will be issued in the ordinary manner as with other county expenditures.

The BARS Manual Accounting Procedures Section on Petty Cash, Chapter 3.E, prescribes the minimum requirements for the establishment and operation of a revolving fund. All those requirements apply except that a paid receipt or properly executed invoice voucher will not be

required for premiums or prizes disbursed. A list of premium or prizewinners, supplemented by entry records and certified by the fair board, will suffice to evidence expenditures for this purpose.

At the end of the fair period, or within sixty days thereafter, the revolving fund for fair operations shall be closed and the authorized amount shall be remitted to the county treasurer and credited to the current expense or fair fund as appropriate.

A full accounting of the revolving fund for fair operations shall be submitted from the fair board to the county auditor by means of a summary report of expenditures at the BARS level required for expenditure vouchers. Supporting documentation should be attached for all disbursements.

County Fair Allocation

The Department of Agriculture distribution from the fair fund. The distribution is based on reports furnished by county fairs to the Department of Agriculture. RCW 15.76.115, RCW67.16.105(4) BARS 336.02.11

Support for Small Horse Racetracks

A percentage of statewide para-mutual wagering receipts is designated for payment of special purses to the licensed owners of Washington-bred horses. The interest earned on this fund, however, is distributed annually in January to those entities operating small horse racetracks. These funds are available for the maintenance and upgrade of these tracks and are receipted under BARS account 336 as state-shared revenue. (RCW 67.16.010)

Election Fees & Costs

Election Candidate Filing Fees:

- RCW 29A.24.091
- BARS 341.91.00

State share of Election Costs

- RCW 29A.04.420
- BARS 341.45.00

Election Costs – Districts

- RCW 29A.04.410
- BARS 341.45.00

Sale of County Surplus Property

Steps required to dispose of county surplus property are as follows: (BARS 395.10) Counties may by ordinance establish an alternate way to manage the collection and sale of surplus property. Check your county ordinances to determine if that has been done in your county.

Publication of Notice of Intention to Sell: Whenever the county legislative authority desires to dispose of county property, there must be a publication of notice of intention to sell. (For exception, see RCW 36.34.005) (RCW 36.34.020)

Requirement of Notice - Posting: The notice of hearing on the proposal to dispose of any county property (declare it surplus), must describe the property to be sold and designate the place, day, and time when the hearing will be held. The notice is to be posted in a conspicuous place in the courthouse. Both date of first publication and posting must be at least 10 days before the day set for the hearing. (RCW 36.34.030) (See Exhibit 4)

Public Hearing: The county legislative authority then holds a public hearing on the proposal to dispose of county property at the time and place set forth in the notice. Within three days after the hearing, a determination is made on the proposal and it becomes a matter of record. (See Exhibit 5 -- Resolution) (RCW 36.34.040 and 36.34.050)

Notice of Sale: When county property is to be sold at public auction, the county treasurer or the county treasurer's designee shall publish a notice, once a week for two successive weeks, in a newspaper of general circulation in the county. The notice must also be posted in a conspicuous place in the courthouse. If a public auction sale by electronic media will be conducted pursuant to RCW 36.16.145, a notice must be posted on the county's internet website. The posting and the date of the first publication must be at least 10 days before the sale. (RCW 36.34.090)

Terms of Sale: All sales must be cash except when: (1) A public auction sale by electronic media is conducted pursuant to RCW 36.16.145, (2) Property is transferred to a governmental agency, or (3) The county property is to be traded in on the purchase of a like article, in which case the proposed cash allowance for the trade-in must be part of the proposition to be submitted by the seller in the transaction. (RCW 36.34.060) Cashier checks and postal money orders are considered cash. In practice, deposits can be used to hold items until cash is obtained, if the sale is held when banks are not open.

Place of Sale: All sales must be made by the county treasurer or the treasurer's designee at such place as directed by the county treasurer, to the highest and best bidder at public auction. All sales must meet or exceed the minimum sale price. (RCW 36.16.140, RCW 36.34.080)

Opening Statement: The terms of the sale, the sales tax to be collected, etc., are read as an opening statement.

Proceeds of Sale: The treasurer must receipt the monies and transfer titles when necessary. A deputy from the auditor's office should handle title transfer. Under no circumstances is title transferred until the purchase price has been fully paid. (RCW 36.34.110)

Proceeds from sales of used equipment must be credited to the fund from which the original purchase price was paid. (RCW 36.34.120)

Sales Tax: Collected on the amount bid and indicated on the receipt issued. No sales tax is collected if the seller takes from the buyer a resale certificate signed by and bearing the

registration number and address of the buyer. (WAC 458-20-102) In this case, the tax number is indicated on the receipt.

Expenses of Sale: Expenses incurred, such as advertising the sale and cost of the auctioneer, if used, is billed to the fund(s) receiving the proceeds. Any expenses incurred by the treasurer are also prorated to the funds receiving the proceeds. (RCW 36.34.120)

Sale of Surplus Road Materials:

RCW 36.82.100

Rents, Leases, and Concessions

Example: Rentals, leases, percent of concession proceeds, commission royalties, etc. Sales and leasehold excise taxes collected on these items should be credited to non-revenue number BARS 362.00.

Reimbursements

Receipts are credited to the fund from which the expenditure was made, using a 500 number, thereby reducing the expenditure for that fund or department. This would include checks received from companies refunding an overpayment.

Forest Patrol Assessment (Fire Patrol)

The forest patrol assessment is levied by the Department of Natural Resources (DNR) for fire protection of forestlands. The county assessor determines the unimproved acreage to which the assessment shall apply. The rate of the assessment is determined by DNR, in accordance with RCW 76.04.610. The amounts assessed are collected at the time and in the same manner as real property taxes. The collections are transmitted by the 20th day of the month following collection to the Commissioner of Public Lands, accompanied by a transmittal form, provided by DNR. If an error in assessment is found by the assessor or the treasurer, either reducing or increasing the amount to be collected or if the tax is cancelled, a form provided by DNR is completed and sent, requesting approval to change the roll. Upon receipt of this approval, the tax roll and remittance form are adjusted to reflect the change. (See Exhibits 7 and 8)

School Apportionment - State Apportionment

The county treasurer receives the state apportionment of school funds each month by electronic funds transfer from the state treasurer. When the money is received, it is entered into the day's business on a miscellaneous receipt. Prior to the receipt of monies each month, a certificate of apportionment is received from the Office of the Superintendent of Public Instruction (OSPI). This certificate lists distribution of apportionment for each school district. The amount for each school district is then entered on the standard treasurer's monthly school report form under number XXXX, on page 6 of 6. Counties with the capability could print this report from their computer. (See Exhibit 9)

District Deposits

This revenue is collected by a district, i.e., school, port, fire, cemetery, or public utility, for credit to the district funds designated by the district's government body. These funds are deposited with the county treasurer (if the county treasurer is the district treasurer) to be credited to the

revenue source as shown on the transmittal sheet.

Federal Shared Revenues, Entitlements, Impact Payments, and In-Lieu Taxes

Funds furnished by the federal government to local governments based on a distribution formula. Shared revenues are distinguished from entitlements, impact, and in-lieu payments by the nature of the formula. Shared revenues are distributed in proportion to amounts collected in each local jurisdiction; entitlements, etc., are distributed per capita or based on some eligibility requirements. Typically, there are few or no restrictions on how federal shared revenues, entitlements, etc., may be spent. Note that so-called "Federal Shared Revenues" are actually an entitlement program. (BARS 332.00.00)

Federal Forest Yield

Counties' share of the receipts from each national forest, remitted by the state treasurer (USC Title 16, section 500). Counties may elect to receive funds under P.L. 115+141 Consolidate Appropriations Act, which include reauthorization of the Secure Rural Schools Act. Half of these monies are for school districts. Instructions for its allocation are provided by the Superintendent of Public Instruction. The remaining half shall be spent by the counties on public roads of public schools of the county or for any other purposes as now or hereafter authorized by federal law. (RCW 28A.520.010-020, BARS 332.12.00)

Federal Flood Control Leases

Counties' share of the receipts from leases of federal lands acquired for flood control, navigation, and related purposes. The monies are remitted by the state treasurer and may be used for any expense of county government. Alternatively, these receipts may be passed on to flood control districts or diking and drainage districts. (USC Title 33, Section 701c-3) (RCW 36.34.220, BARS 332.12.10)

Federal Grazing Leases (Taylor Act)

Counties' share of the receipts from grazing leases on federal lands outside grazing districts, remitted by the state treasurer, usually in October. (Title 43, USC, Section 315i, RCW 79.28.040). This program has been assigned ALN 15.227; however, do not report expenditures from these payments on the Schedule of Expenditures of Federal Awards (Schedule 16) because they are not subject to an audit under the Uniform Guidance.

Payment In-Lieu of Tax Bureau of Land Management

Payment from U.S. Department of Interior, Bureau of Land Management. Pro-rata payment for federally owned entitlement land authorized by Title 31 USCS, Section 6902, P.L. 97-258. Funding limitations may require payments to be pro-rated. Payments can be made electronically direct to your bank account.

Payment is subject to adjustment on past audit review of data submitted by the state. The payment may be used for any governmental purposes. County may allocate portion of funds to school district if it desires to do so because regulations of Secretary of Interior did not place limitations on use of funds. (BARS 332.00.00; 332.15.23)

Payment In-Lieu of Tax, Fish & Wildlife Service, Department of the Interior

Refuge Revenue Sharing Act as amended 16 USCS, Section 715s.
The Secretary of the Interior shall pay to the county the greater of:

- (A) An amount equal to the product of 75 cents multiplied by the total acreage of that portion of the fee area which is located within such county.
- (B) An amount equal to three-fourths of one percent of the fair market value.
- (C) An amount equal to 25 percent of the net receipts collected by the Secretary in connection with the operation and management of such fee area during such fiscal year.

Each county shall distribute receipts on a proportional basis to those units of local government, which have incurred the loss, or reduction of real property tax revenues by reason of the existence of such area. Fish and Wildlife PILT (Bars 332.15.60)

Federal Impact Funds (Often Referred to as "874" Money)

Some school districts receive federal monies to compensate for the impact of Indian children, children who live in urban housing and children of military and civil service employees. It is the school district's responsibility to provide the necessary information to the federal government for determination of the amount. This money is sent directly from the U.S. Treasurer by direct deposit to the county treasurer. It is then credited to the school district account. The school district must maintain the proper records for the required audits. (BARS 332.00)

Indirect Federal Grants

Cash or other assets furnished by the federal government to local governments under contractual arrangements that provide aid or reimburse the local government for costs it has incurred. Both block and categorical grants are included. Do not include technical assistance programs, federal insurance programs, or loan guarantee programs.

Indirect federal grants are distinguished from direct grants by the fact that indirect grants are passed through one or more intermediary governments or nonfederal agencies before reaching the local government. Example of proper coding: 333.95.63 Child Support Enforcement. (BARS 333.00.00)

Payment In-Lieu of leasehold excise tax – Property owned by Indian Tribe used for economic development.

Property used for economic development and owned by a tribe is now eligible for a property tax exemption, regardless of when the property was acquired. The county and city where the property is located, along with the tribe, must jointly determine the PILT amount through good faith negotiation. RCW 82.29A.055

Exempt tribal property may be subject to a PILT, if all of the following apply:

- It is used exclusively for economic development.
- Has no taxable leasehold interest in the property.
- Is located outside of the tribe's reservation.
- Is not otherwise tax exempt under federal law.

The DOR may determine the PILT amount if the tribe, county, and city cannot agree on the terms. The tribe must pay the PILT directly to the county and the county must distribute

payment solely to the local taxing districts, including cities, in the same proportion that each district would have shared, if a leasehold excise tax had been levied.

Exemption requirements: RCW 84.36.010, RCW 84.36.012

Distributions by county treasurers: RCW 82.29A.100

State Grants

Cash or other assets furnished by the state government to local governments under contractual arrangements that provide aid or reimburse the local government for costs it has incurred. See the BARS Manual for details. (BARS 334.00.00)

Accounting for Prosecuting Attorneys' Salaries

RCW 36.17.020 provides that: "One-half of the salary of each prosecuting attorney shall be paid by the state." This money will be coded to BARS account 334.00.11.

For the state treasurer to remit to each county one-half of the prosecuting attorney's salary, the following information must be supplied to the state treasurer:

A resolution signed by the county commissioners or legislative authority establishing the prosecuting attorney's salary, or a copy of the resolution signed by the county commissioners or legislative authority adopting the county's budget and a copy of the page of the budget showing the prosecuting attorney's salary. This page must be certified by the county auditor as a true copy of that portion of the budget.

The above information must be supplied to the state treasurer at the time the salary of the prosecuting attorney is changed.

State Shared Revenues

Monies which represent the local government's portion of revenue levied and collected by the state. State shared revenues differ from state-collected revenues, which are levied by the local government itself but collected and distributed by the state (such as local sales taxes). State shared revenues differ from state entitlements and impact payments by the nature of the distribution. State shared revenues are distributed in proportion to amounts collected in each local jurisdiction; state entitlements and impact payment are distributed per capita or based on some eligibility requirements. Received by wire transfer; credited to funds designated by law. (BARS 335.00.00)

Capron Refunds (Island and San Juan Counties)

State distribution of motor vehicle license and fuel taxes paid by residents of these two counties. These funds are distributed to road and incorporated cities in the direct proportion that the assessed value of each road district and incorporated city shall bear to the total assessed value of each county. (RCW 46.68.080, BARS 335.00.84)

Ferry Subsidies

Counties with county-owned ferry systems enter into a continuing agreement with the state Transportation Commission. The Commission pays from its appropriation an agreed upon

amount at specified times. The amount includes an amount not to exceed 80 percent of any operating deficit incurred during the prior year, unless state route 4 between Cathlamet and Longview is closed to traffic pursuant to chapter 47.48 RCW due to actual or potential slide conditions and there is no suitable, reasonably short alternate state route provided, Wahkiakum county is authorized to operate the Puget Island ferry on a toll-free basis during the entire period of such closure. The state's share of the ferry operations and maintenance deficit during such period shall be one hundred percent. (RCW 47.56.720 and 47.56.725, BARS 336.00.92)

PUD Privilege Tax

State distribution of excise taxes collected from public utility districts, which operate facilities for generating, distributing, or selling electrical energy. The distribution to local governments is based on gross revenues from sales within each county and on the locations of generating facilities.

The county legislative authority determines the distribution as they deem most equitable except that no less than an amount equal to three-fourths of one percent of the gross revenue from sales within an incorporated city or town shall be transmitted to the city or town. Information furnished by the PUD to the county legislative authority is the basis for the determination of the amounts to be paid to the cities or towns. (RCW 54.28.020 thru 54.28.090, BARS 335.00.91)

State Forest Board Purchase Lands

All land acquired or designated by the board, as state forestland shall be forever reserved from sale. All money derived from the sale of timber or other products or from any other source from the land (other than State Forest Board Transfer Lands) shall be distributed as follows: 50% Forest Development Account and 50% prorated and distributed to the state general fund, to be dedicated for the benefit of the public school, and the county in which the land is located to the relative proportion of tax levies of all taxing districts in the county. The portion to be distributed to the state general fund shall be based on the regular school levy rate under RCW 84.52.065 (1) and (2) and the levy rate for any maintenance and operation special school levies. With regard to the portion to be distributed to the counties, the department shall certify to the state treasurer the amounts to be distributed within seven working days of receipt of the money. The state treasurer shall distribute funds to the counties four times per month, with no more than ten days between each payment date. The money distributed to the county shall be paid, distributed, and prorated to the various other funds in the same manner as general taxes are paid and distributed during the year of payment. A school district may transfer amounts deposited in its debt service fund pursuant to this section into its capital projects fund as authorized in RCW 28A.320.330. (RCW 79.64.110)

Sale of Timber - State Forest Board Purchase Land (BARS 335.02.33) Other Than Timber - State Forest Board Purchase Land (BARS 335.02.32)

The transmittal letter from DNR indicates the tax code area and/or the legal description from which the revenue came as well as the proper BARS Code.

In the interest of uniformity, representatives of several state agencies and three timber counties met in August 1975, and prepared the following recommendations for processing forest board land receipts:

The county treasurer shall each month, at the time of making the normal distribution of property taxes for the preceding calendar month to the various taxing jurisdictions, make a distribution of the state forestland receipts of the previous month. Distribution should be made based on the current year's levies for the area in which the timber was harvested. The countywide percentage system cannot be used for such a distribution, as it would not relate to the area in which the timber was cut; thus, it is necessary to use a code area reciprocal. If the total of the state forestland receipts for the prior month is less than \$5,000, the monthly distribution can be withheld until the following month, or whenever the sum equals that amount.

State Forest Board Transfer Lands

Land acquired by a county through foreclosure of tax liens, or otherwise, and deeded to the state to be held in trust and administered and protected as other state forestland. Any money received by lease or sale of products there from shall be distributed as follows: No more than 25% to the Forest Development Account, and no less than 75% to the county. During the 2015-2017 and 2017-2019 fiscal biennia, the board may increase the twenty-five percent up to twenty-seven percent. The amount going to the county shall be distributed according to the levy. With regard to moneys remaining under RCW 79.64.110(1), within seven working days of receipt of these moneys, the department shall certify to the state treasurer the amounts to be distributed to the counties. The state treasurer shall distribute funds to the counties four times per month, with no more than ten days between each payment date. (RCW79.64.110(1)) (See exception below.)

Sale of Timber - State Forest Board Transfer Land (BARS 395.10)

Other than Timber - State Forest Board Transfer Land (BARS 335.02.32)

The county treasurer distributes this revenue in the same manner as current year property taxes -- except in counties with a population of less than sixteen thousand where the money received is first applied to any indebtedness of the current expense fund during the year of payment, with any excess apportioned according to the tax levies. (Excess levies and levies within the constitutional property tax limitation are included as a basis for proration.)

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than \$5,000, the monthly distribution can be withheld until the following month, or whenever the sum equals that amount.

- Interest earnings from the DNR paid to the county treasurer should follow the principal. The interest revenue is to be distributed during the month following receipt based on the percentage that each unit of local government received of that year. For example, if School District #1 received 7% of the state forestland receipts in 1980, then in 1981 that district would receive 7% of the interest earnings. (AGO No. 10, 1968)

State Entitlements, Impact Payments, and In-Lieu Taxes

Monies furnished by the state government to local governments based on a distribution formula, either per capita or according to some eligibility criteria, such as local taxing efforts, qualifying employees, or clients served. Unlike federal entitlements, state entitlements generally do contain restrictions on how the monies may be spent, but unlike grant resources, the entitlement monies may be commingled with other functionally dedicated resources and a separate accounting for the expenditure of entitlement dollars is not required. (BARS 335.00.00)

County Fair Fund

State Department of Agriculture distribution from the fair fund is based on reports furnished by county fairs to the state Department of Agriculture. (RCW 15.76.115, BARS 336.02.11)

Liquor Excise Tax

Received from the state quarterly (January, April, July, and October) by wire transfers. Ninety-eight percent of the amount should be deposited to the current expense fund and 2 percent to Alcohol Control (administered by the Community Mental Health Fund in some counties). Thirty-five percent of the retail sales tax collected on liquor goes to the liquor excise tax fund. Quarterly, the state distributes 20 percent of this money to eligible counties based on a population formula. The county must devote not less than 2 percent of its share to the support of an alcoholism program. (RCW 82.08.150 through 82.08.180, BARS 336.06.94)

Liquor Board Profits

Received from the state quarterly (March, June, September, and December) by wire transfer. Ninety-eight percent of the amount should be deposited to the current expense fund and 2 percent to Alcohol Control (administered by the Community Mental Health Fund in some counties). The liquor profit excess is distributed quarterly; .3 of 1 percent to border areas, and of the remaining amount after that distribution, 50 percent to the state general fund, 40 percent to cities and towns, and 10 percent to qualifying counties. (RCW 66.08.190) The 10 percent allotted for counties is distributed based on a population formula. (RCW 66.08.170- 210, BARS 336.06.95)

Motor Vehicle Fuel Tax--County Road

State-distributed taxes on motor vehicle fuels, to be used for county road purposes. Distribution is based on population in unincorporated areas, on the miles of county roads reported by the county engineer to the state Department of Transportation, and on the amounts of road taxes and certain other taxes. RCW 36.82.050, 46.68.070, 46.68.090), 46.68.120, 46.68.122, and 46.68.124, BARS 336.00.89)

State Game In-Lieu of Tax

The county legislative authority may elect, by giving written notice to the director of wildlife and the treasurer prior to January 1st of any year to obtain for the following year an amount in lieu of property taxes on game lands as provided in RCW 77.12.203. Upon the election, the county shall keep a record of all fines, fees, forfeitures, etc., under this title for violation of law or rules, except for the 2015-2017 and 2017-2019 fiscal biennia and shall monthly remit an amount equal to the amount collected to state treasurer for deposit in the state general fund. The election shall continue until the department is notified differently prior to January 1 of any year. (RCW 77.12.201)

III. NON-REVENUE RECEIPTS

Description

Non-revenues are received and receipted in the same manner as general revenues.

There are various monies that come into the possession of the county treasurer that are not revenues to any county fund. These funds are passing through the treasurer's accounts and the treasurer is acting only as a temporary custodian. Sometimes the treasurer knows the eventual purpose and disposition of the funds, but in many cases, the treasurer is expecting further instructions before prorating, remitting, or otherwise disbursing the monies.

These non-revenue funds are receipted and credited to either a trust or suspense fund set up for that purpose. In practice, these funds are handled in the same manner as revenue funds

Agency Funds

All money receipted as non-revenue to a fund to be distributed at a later date held by the treasurer as an agent for another unit of government. Examples of these funds would be:

- State Treasurer: taxes, real estate excise tax, penalty and interest, gun permits, marriage license fees, survey and map fees, PSEA - Superior Court, PSEA - District Court, and any other revenue collected for the state.
- State Sales Tax
- State Leasehold Excise Tax
- State Forest Patrol
- State Refuse Tax
- Cities
- Joint School Districts
- (Any other district the county treasurer is not treasurer of)

All money receipted as non-revenue to a fund to be distributed at a later date. Examples of these funds would be:

- County Timber Tax Account

Treasurer's Suspense Fund

All monies receipted as non-revenue and held by the county treasurer in a trustee capacity until the distribution is made to a particular fund or the funds are returned to the person who made the deposit.

Examples of this revenue would be:

- Leasehold Excise Tax received from the state until distributed by the treasurer
- Overages on tax foreclosure or tax distraint sales
- Bid Deposits
- State Forest Board monies
- Any unidentified money pending identification and ultimate distribution

Examples Of Other Non-Revenue Receipts

- Operating Transfers In - The regular, recurring transfers previously classified as contributions from an active fund.
- Receipt of monies into a clearing fund such as salary or claims.
- Interfund loan received (BARS 381.10.00)
- Interfund loan repayment received (BARS 381.20.00)

Unclaimed Estate

- All monies from the sale of unclaimed estate under order of the court are to be deposited to the county treasury after deducting a reasonable sum for expenses and services of the agent. (RCW 11.76.220) The county treasurer shall issue a receipt in triplicate for money received under court order. Copies of the receipt are filed with (1) the county auditor, (2) the court, and (3) Department of Revenue.
- At the end of four years and 90 days, all unclaimed funds should be forwarded to the Department of Revenue, for deposit in the state treasury in the fund in which escheats and forfeitures are by law required to be deposited. The name of the estate should be referenced along with a statement that the funds are for deposit in the escheat fund.

Deceased Affects

- **Property of deceased.** The coroner or medical examiner must, within thirty days after the investigation of the death, deliver to the county treasurer any money which may be found upon the body, unless claimed in the meantime by the legal representatives of the deceased. (RCW 36.24.130)
- **Property held by courts and public agencies – when abandoned – overpayments.** Intangible property held for the owner by a court, state or other government, governmental subdivision or agency, public corporation, public authority, or the United States or any instrumentality of the United States that remains unclaimed by the owner for more than two years after becoming payable or distributable is presumed abandoned. However, courts may retain overpayments made in connection with any litigation, including traffic, criminal, and noncriminal matters, in an amount less than or equal to ten dollars. These overpayments shall be remitted by the clerk of the court to the local treasurer for deposit in the local current expense fund. (RCW 63.29.130)