

CHAPTER 11

PERSONAL PROPERTY DISTRAINT & COLLECTION

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I. TAX CERTIFICATION TO AND FROM OTHER COUNTIES

In accordance with [RCW 84.56.120](#), it is unlawful for any person to remove, from the county or the state, any personal property after it has been assessed until the taxes and interest owed have been paid. Nonetheless, this scenario does occur every tax year.

A County Treasurer does not have jurisdiction in another county to collect any money owed. However, the personal property taxes along with any interest and penalties are still due to the Assessing County. Therefore, the County Treasurer must work with the other County Treasurers to ensure that the money is collected. The policies and procedures for this cooperative effort are outlined in the Revised Codes of Washington, specifically: [84.56.150](#), [84.56.160](#), [84.56.170](#), & [36.16.145](#).

Before certifying to another county, each county should exhaust all collection procedure locally. In cases where a taxpayer has other personal property in the assessing county, such other property may be distrained per [RCW 84.56.070](#).

Telephone calls and collection letters may be initiated by the assessing county even though the taxpayer may have moved to another part of the state.

The existence of real property should also be checked so that such personal property tax may be certified to real estate or certified to another county. Certification to real estate does not relieve the County Treasurer of continuing collection efforts.

When investigation discloses a taxpayer is in receivership or bankruptcy, a proof of claim must be filed with the court. When filing your proof of claim, you should include any taxes currently owing and next year's advance tax, per [RCW 84.56.090](#). A certification cannot be made in such a case as the court enacts an automatic stay against collection activity.

Certification of Collection Authority To Other Counties

In accordance with [RCW 84.56.150](#) and [RCW 84.56.160](#), a County Treasurer may certify collection authority to another County Treasurer for the collection of personal property taxes which were: unpaid at the time the assessed personal property was removed to another county; or where any person, firm, company, or corporation has any real property or other personal property existing under the same name as the unpaid tax.

Contents of Certification Requests

These certifications must include a statement of the tax together with all the delinquencies and penalties still unpaid. ([RCW 84.56.150](#)) They also should include by law a sample transcript of the warrant of collection and so much of the tax roll as shall affect the person, firm, company, corporation or personal property involved. ([RCW 84.56.160](#))

Authority of Treasurer With Certification

When County Treasurers receive a certified statement, they now have the same power to collect these taxes, penalties and interest, as they have to collect the taxes levied on personal property in their own county. ([RCW 84.56.170](#)) Cost of collection may also be charged and collected with the delinquency.

“Whenever property has been removed from the county wherein it has been assessed, on which taxes have not been paid, then the County Treasurer, or his Deputy shall also have the same power to distrain and sell said property for the satisfaction of said certified taxes as they would have if said property were situated in the county in which the property was taxes” ([RCW 84.56.090](#)).

Responsibilities Of Treasurer With Certification

When one county has assumed the responsibility for collection of personal property taxes for another county, the money collected must be remitted to the Treasurer of the county to which the said taxes belong, less the cost of collection. ([RCW 84.56.170](#))

II. CANCELLATION OF UNCOLLECTIBLE PERSONAL PROPERTY TAXES

[RCW 84.56.010](#) authorizes the County Treasurer to collect all personal property taxes listed on the tax rolls of their county; and the County Treasurer is required by law to do everything in his/her power to ensure that these taxes are collected. Unfortunately, every year there are personal property taxes where for one reason or another are uncollectible.

If nothing was done with these taxes from year to year the county and the taxing districts would have a false sense of how many tax receivables it truly has when making the budget and levying taxes for the following year. Therefore, action must be taken by the County Treasurer to ensure that the County Legislative Authority is aware that these taxes cannot be collected and should not be considered as available revenue. RCW 84.56.240 mandates the policy as to how these cancellations should be conducted.

Yearly Cancellation of Uncollectible Personal Property Taxes

[RCW 84.56.240](#) states that on the first day of February the County Treasurer shall file with the County Legislative Authority a list of personal property taxes which are uncollectible by distress or otherwise.

With this list, an affidavit must be attached which states that the County Treasurer or Deputy Treasurer has made a diligent search and inquiry for goods or chattels wherewith to collect said taxes.

The County Legislative Authority will approve by resolution the cancellation of these taxes if satisfied that they cannot be collected.

February First Deadline And Penalty For Noncompliance

One cannot stress enough that the duty is mandatory upon the Treasurer to file the uncollectible list and affidavit with the County Legislative Authority on the first day of February.

[RCW 84.56.250](#) states that:

“If any County Treasurer willfully refuses or neglects to collect any taxes assessed upon personal property, where the same is collectible; or willfully refuses or neglects to file the delinquent list and affidavit; then, the Treasurer shall be held liable for the whole amount of such taxes uncollected and the same will be deducted from their salary and applied to the several funds for which they are levied.”

Continuing Responsibility To Collect Taxes

The cancellation of these taxes off the tax rolls is not final. In fact, [RCW 84.56.260](#) mandates that the power and duty to collect any tax due and unpaid is still the responsibility of the Treasurer until the tax is paid. However, such taxes shall not be considered as future revenues of the county in making the next budget and tax levy.

The certification of the assessment roll will continue in force and continue to confer authority to the Treasurer to collect any tax due and uncollected thereon.

Final Cancellation of Uncollectible Personal Property Taxes

The statute of limitations for delinquent personal property taxes is four years. If after four years (usually after April 30th) the County Treasurer has been unable to collect personal property taxes owed, the Treasurer can request a final cancellation of such taxes. [RCW 84.56.270](#) dictates how this cancellation is secured.

The County Treasurer must first request a resolution duly adopted from the County Legislative Authority to petition the Superior Court to cancel and completely extinguish the lien of any personal property taxes which are four or more years delinquent.

With this approved resolution duly adopted the County Treasurer can petition the Superior Court to cancel these taxes.

The cancellation must not impair the obligation of any bond issue nor be precluded by any other legal impediments that might invalidate such cancellation.

Cancellation of such taxes is only granted by order of the Superior Court.

III. DISTRAINT AND SALE

General Information

The law establishes that once taxes have been assessed on personal property they become a lien on this property from and after the date upon which the same is listed and valued by the County Assessor ([RCW 84.60.020](#)). Usually, this lien is referred to as the “Primary” lien. This lien follows the personal property. [RCW 84.60.020](#) briefly states; “No sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property”.

The law also mandates that “the lien has priority to and must be fully paid and satisfied before recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said personal property may become charged or liable” ([RCW 84.60.010](#)).

Therefore, when personal property taxes are not paid, serious action must be taken by the County Treasurer to collect this money. Under normal circumstances, collection efforts should be performed first from the office by means such as telephone calls, letters, or in-office interviews with taxpayers. However, when these attempts prove unsuccessful, the law dictates the method to collect payment, which is to distrain and sell the personal property assessed, ([RCW 84.56.070](#)). It is important to note: All collection efforts must be well documented.

County Treasurers in the State of Washington are required by statute to distrain and sell personal property if taxes are not paid timely. The Revised Code of Washington provides explicit directives mandating three distinct methods of distraint. They also provide directions on how to conduct a valid Distraint and Sale. The separate types of distraint vary slightly with regards to distraint procedures; however, a sale will be conducted in a similar manner for each type.

Types of Distraint

Unless there are explicit statutory provisions to the contrary, the distraint of personal property must be a physical distraint, up to and during the time of sale, where actual possession of the personal property is accomplished.

Physical Distraint

A physical distraint is complete when actual possession is accomplished by:

- (1) Sending a deputy out to distrain;
- (2) Locking up the property;
- (3) Securing the property in a bonded warehouse; or
- (4) Appointing a disinterested person to maintain keeper power over the property.

(Caution: The use of keeper power should be avoided whenever possible because of unresolved legal concerns of such actions. There are also high costs incurred when a third party is hired to safeguard the personal property.)

As a result, the County has possession of the property and the taxpayer is denied further access to the personal property until all unsatisfied taxes have been remitted. If these taxes are not paid, the County Treasurer may sell all, or a portion of, said personal property to satisfy the unpaid debt.

Constructive Distraint

There may be some cases where it is impossible for the County Treasurer to take physical possession of the personal property. For example, if taxes are unpaid on standing timber owned separately from the land, and the Treasurer is unable to collect the taxes due, it would be impossible for the County to take possession of the timber unless it was cut down. Admittedly, there are very few instances when physical possession of the personal property can not be accomplished. However, should this situation arise, [RCW 84.56.070](#) states in part:

“.....Provided, that whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the Treasurer shall determine to be incapable or reasonably impracticable of manual delivery if shall be deemed to have been distrained and taken into possession when the said treasurer shall have, at least thirty days before the date affixed for the sale thereof, filed with the County Auditor wherein such property is located a notice in writing that they have distrained such property.....” (Emphasis added).

The specific details of such notice will be addressed later in the chapter. The emphasis here is the notion that the Treasurer is not required to take actual possession of immovable personal property by a Physical Distraint. However, Under the Devine case (*Devine v. Whatcom County, 71 Wn. 2d 215(1967)*), possession is clearly still a requirement, even though it is a constructive possession accomplished by the posting and mailing of certain written notices.

Jeopardy Distraint

The third type of distraint is a Jeopardy Distraint. [RCW 84.56.090](#) outlines the three conditions which must exist to create the need for a Jeopardy Distraint. One of the following conditions must exist to perform this type of distraint.

- (1) When the tax is delinquent, and in the judgment of the County Treasurer, the personal property taxed is being or about to be removed from the state, or is being dissipated or about to be dissipated, or is being or about to be sold, disposed of or removed from the county, the Treasurer shall prepare papers of distraint and shall, without demand or notice, distrain sufficient goods and chattels to pay the same.
- (2) When the tax has been levied but not paid, and the Treasurer has cause to believe that the personal property involved is about to be removed from the County or about to be destroyed, sold, or disposed of, they may demand such taxes, and if necessary may without notice distrain sufficient goods to pay the taxes due.
- (3) If, any time after the first day of January of any year and before the levy of taxes in that year, personal property is being removed from the state, is being dissipated or about to be dissipated, or being or about to be sold, the Treasurer may immediately distrain sufficient goods and chattels to pay the taxes to be levied.

Distraint Procedures

It is important to reiterate: Prior to making any distraint, be sure a detailed record is kept recording dates and times of each contact made to collect tax, acquire information, or perfect distraint. It is imperative that all collection, distraint, and sale records for each case be retained in the files for future reference.

In addition, due process of the law must be afforded to the taxpayer. This due process is met when the Treasurer satisfies the statutory requirements for the notice to the taxpayer. To ensure that legal matters are satisfied, work

closely with your Prosecuting Attorneys Office. In this section all statutory requirements are preceded by an asterisk (*) to help distinguish between those procedures which are strictly mandated by law and those which are suggested as an aid in the process.

Physical Distrain

- (1) If it has been determined that the case is not a jeopardy situation, the Treasurer should give the taxpayer a ten (10) day warning notice and follow up with a phone call prior to distraint. If this step is unsuccessful, [RCW 84.56.070](#) states:
- “...If such taxes are not paid before they become delinquent, the Treasurer shall forthwith proceed to collect the same. In the event that they are unable to collect the same when due they shall...”
- *(2) The Treasurer, with the assistance of the County Prosecuting Attorney, must prepare papers in distraint. These papers are required by [RCW 84.56.070](#) and must include:
- a) A description of the personal property;
 - b) The amount of taxes due;
 - c) The amount of accrued interest at the rate provided by law from the date of delinquency;
 - d) The name of the owner or reputed owner.

This document is known as the “Notice of Distrain”^{Exb.#1}. One copy should be given to the taxpayer or his/her representative at the time of distraint. One copy should be filed with the County Auditor. One copy should be posted at the site of distraint.

- * (3) After preparing notice the Treasurer shall without demand or notice distraint sufficient goods and chattels belonging to the person charged with such tax to pay the same, with all accrued interest and costs.
- * (4) The Treasurer must then advertise the sale of the personal property by posting written notice, “Notice of Sale”^{Exb#2}, in three (3) public places in the county in which such personal property has been distrained. One of the notices must be posted at the County Court House. The written notice must include:
 - a) when the property will be sold;
 - b) where the property will be sold;
 - c) and the time of the sale.

NOTE: The Treasurer should also send this information to the taxpayer by certified mail. In addition, if you go to sale, advertise in a local newspaper.

- * (5) The Treasurer must wait a minimum of ten (10) days after the personal property has been distrained before conducting any type of sale (SEE BELOW).

It is best to wait thirty (30) days before a sale. This allows time for the U.C.C. search to determine if other creditors or interests are connected to the personal property. A U.C.C. is a Universal Commercial Code document (lien) filed with the Secretary of State in Olympia and is used by creditors in an effort to protect their interest in personal property. A search of these documents may identify other creditors associated with the personal property.

TO RETITERATE: This section merely outlines the basic statutory requirements of a physical distraint. For a more detailed description of how to conduct a distraint refer to Section IV of this chapter, which is the process used by King County.

Constructive Distraint

[RCW 84.56.070](#) specifically states that whenever it becomes necessary to distraint any personal property incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the Treasurer has:

- * (1) At least thirty (30) days before the date of the sale filed with the County Auditor (wherein such property is located) a notice in writing stating that the Treasurer has distrained such property. This notice must include:
 - a) a description of the personal property;
 - b) the name of the owner or reputed owner;
 - c) and the time and place of the sale.
- * (2) The Treasurer must also send a copy of this notice to the owner or reputed owner at the last known address, by registered or certified letter at least thirty (30) days prior to the date of the sale.
- * (3) After such notice has been provided to the owner and filed with the County Auditor, the Treasurer must continue with the same distraint procedures as in the case of a Physical Distraint.
- * (4) The Treasurer must advertise the sale of the personal property by posting written notice of such in three public places, one of which must be the County Courthouse. The notice must include:
 - a) when the property will be sold,
 - b) where the property will be sold,
 - c) and the date and time of sale.

Again, it is wise to advertise the sale in a local newspaper.

Jeopardy Distraint

Unlike Physical Distraint or Constructive Distraint, prior notice is not as critical. A Jeopardy Distraint is a quick Physical Distraint. It is more like a seizure of the personal property to hold it and prevent it from being sold, dissipated, destroyed, or moved out of the county, until all taxes are paid. The procedures are the same for a Physical Distraint once possession of the personal property has been established.

Release of Distraint

If the delinquent personal property tax and all costs have been paid in full, the distrainted personal property may be released to the lawful owner of the personal property. A “Release of Distraint”^{Exb#3} must be recorded with the County Auditor through the County Prosecuting Attorney. If during a physical distraint a “Writ of Entry”^{Exb#4} was obtained, a “Return of the Writ of Entry”^{Exb#5} must be filed with the court.

Postponement of Distraint/Sale

If there is any legal doubt or clouding of the distraint procedure, a “Postponement Notice”^{Exb#6} should be posted wherever the Distraint Notices were posted, and mailed to all parties that were sent a Distraint and/or Sale Notice.

Distraint Sale

[RCW 84.56.070](#) states that if the taxes for which such property is distrainted, and the interest and costs accruing thereon, are not paid before the date appointed for sale, the Treasurer shall proceed to sell such property, or so much thereof, as shall be sufficient to pay such taxes at public auction. Taxes, plus interest, penalties, and costs, must be paid the business day prior to the date of the sale to redeem the personal property and stop the sale.

Sale Procedures

- * (1) The sale cannot take place less than ten (10) days after the property has been distrained. In the case of a Constructive Dstraint, a sale cannot proceed until a thirty (30) day period has elapsed from the date the dstraint notice was filed with the County Auditor. In both cases it is recommended the dstraint sale take place thirty (30) days after the seizure of the personal property to allow adequate time to give notice.
- * (2) The Treasurer may charge all costs of the dstraint and sale including: salaries, benefits, utilities, rent, etc., to the taxpayer. Traveling fees are to be computed from the county seat to the location of the dstraint.
- * (3) [RCW 84.56.070](#) states that the Treasurer may only sell so much of the personal property as shall be sufficient to pay such taxes, interest, and costs due.
- * (4) If an overage exists after paying all taxes and costs associated with the sale, see step four (4) under *Distribution of Proceeds*.
- * (5) For items sold at the dstraint sale, the Treasurer shall execute a “Bill of Sale”^{Exb#7} to each new owner, thereby conveying the right, title, and/or interest in the property. The Bill of Sale shall include:
 - a) the name of the new owner,
 - b) the description of the property,
 - c) the payment received,
 - d) the facts and details of the sale, including the date, taxpayer name, and sale location.

A copy of the Bill of Sale should be kept in the collection file for future reference.

In lieu of the sale procedure specified in RCW 84.56.070, the county treasurer may conduct a public auction sale by electronic media as provided in RCW 36.16.145. (RCW 84.64.225)

The following is the notice of public auction sale by electronic media and must be in the following form: (RCW 84.64.225)

TAX JUDGMENT SALE BY ELECTRONIC MEDIA

Public notice is hereby given that pursuant to a tax judgment of the superior court of the county of in the state of Washington, and an order of sale duly issued by the court, entered the day of,, in proceedings for foreclosure of tax liens, I shall on the day of,, commencing at o'clock, at . . [specify web site address], sell the property to the highest and best bidder to satisfy the full amount of taxes, interest, and costs adjudged to be due. Prospective bidders must deposit to participate in bidding. A deposit paid by a winning bidder will be applied to the balance due. However, a winning bidder who does not comply with the terms of sale will forfeit the deposit. Deposits paid by nonwinning bidders will be refunded within ten business days of the close of the sale. Payment of deposits and a winning bid must be made by electronic funds transfer.

In witness whereof, I have affixed my hand and seal this day of,
Treasurer of county.

If the county treasurer chooses to conduct the sale via electronic media, the following must also be completed:

At least 14 days prior to the beginning of the public auction; public notice must be published once a week for two successive weeks in a newspaper of general circulation in the county; and post notice of the sale in a conspicuous place in the county courthouse and on the county's internet web site.

Distribution of Proceeds

The order in which the sale proceeds are distributed is interpreted from the order given in [RCW 84.56.070](#). Under normal circumstances the distribution of the tax sale proceeds will be made in the following order, exhausting each category before making payment on the next one.

- (1) Interest (includes penalty) on delinquent tax shall be credited to the County "Current Expense Fund", as is directed by [RCW 84.56.020](#).
- (2) All fees and costs associated with the distraint and sale shall be credited to the County Treasurer's "Operation and Maintenance Fund", as is directed by [RCW 84.56.020](#).
- (3) Payment of the delinquent tax to the County Treasurer's collection register for further distribution to the funds of the respective taxing districts, as is directed by [RCW 84.56.060](#).
- (4) Any surplus resulting from the sale of personal property shall be disbursed to the owner of the property or their legal representative, as is directed by [RCW 84.56.070](#). If there are competing claims, the Treasurer may decide to interplead through the court. The court will then determine the priority of the claims. Questions regarding this matter should be directed to the County Prosecuting Attorney.

Please note: It is possible the Internal Revenue Service (IRS) should be recognize as a superior creditor. If the IRS has provided legal evidence of the superiority of their claim prior to the distraint sale, payment of this claim should be paid first. Any questions regarding the superiority of an IRS claim should be discussed with the County Prosecuting Attorney.

Distraint

This section is subdivided for reasons of clarity into the headings noted: General Investigation, Notices before Distraint, and Jeopardy Distraint. The lines between these categories may in practice be blurred. For example, what began as a "General Investigation" might immediately be viewed as "jeopardy" if the agent determined that a successor in possession of the goods assessed had plans for imminent liquidation. Likewise, a situation initially thought to be "jeopardy" would no longer be viewed as such if the agents determined in the field that all personal property had been sold out of state and was in fact already removed. The absence of goods distrainable under the Primary Lien, however, would not prevent agents from investigating further to determine the possibility of other approaches to the taxpayer.

General Investigation

When office collection efforts have not resulted in payment and basic questions such as those listed below remain unanswered, a General Field Investigation is called for.

- (1) Is the taxpayer still a going concern?

- (2) Where is the personal property assessed? (The answer to this might lead to a determination of jeopardy.)
- (3) Has there been a change in ownership? (Such businesses as service stations, taverns, and restaurants may change hands 2 to 3 times per year, possibly resulting in new dba and telephone number.)
- (4) Does business operate primarily during hours other than normal business hours? (Such as restaurant serving dinner only?) Or at locations other than those in county records? (Such as contractors, consultants, manufacturer's representatives, etc.)
- (5) If property is available, is it of sufficient quantity and value to justify distraint?
- (6) Does the means and intention on making timely payments exist?
- (7) If investigation suggests that enforcing the Primary Lien is not feasible, is there the possibility of collecting by means such as appeals to the taxpayer's sense of responsibility, enforcement of either the "Floating" lien or Real Estate lien or certification to other counties.

Notice Before Distraint

When Personal Property of sufficient value to distraint exists in the county, taxes remain delinquent in spite of collection efforts and the element of jeopardy is not present, a Notice Before Distraint allowing ten working days for payment should be served. To comply fully with Notice requirements of the law the following guidelines should be followed:

- (1) Verify, if possible before service that sufficient personal property is available to justify the expense and effort of a Distraint.
- (2) Discuss the case with Supervisor and Treasurer before service of Notice Before Distraint.
- (3) The Notice Before Distraint should not be used primarily as a threat. The existence of a Notice Before Distraint implies:
 - a) The existence of distrainable personal property.
 - b) The readiness of county to carry out a Distraint and Sale.
- (4) Notice Before Distraint should be typed before service.
- (5) Notice Before Distraint should be served on a responsible party of the concern where the property is to be distrained if possible.
- (6) If a successor is in possession at the time Notice of Distraint is served, both the successor and the assessed taxpayer should be served.
- (7) Service in person is preferable. If this is not possible certified mail should be used.
- (8) If property is merely in storage either in a warehouse or in a location which is not a going concern interested parties such as landlords may be notified of the proceedings and, if possible their assistance solicited. (The attitude of such interested parties will be a factor in determining whether or not the situation should be treated as jeopardy.)
- (9) Prepare to have more than one deputy present if the situation is to be sensitive.
- (10) Take informal inventory of goods to be distrained, determining at this point whether there are leased goods involved or goods which will involve contact with other secured creditors. (This should be supplemented by filing a U.C.C. information request to identify other liens.)

- (11) Explain fully to taxpayer's management personnel the implications of Distraint and Sale.
- (12) Ensure that the payment deadline is clear to taxpayer (i.e. payment is to be received by the deadline, not merely mailed).

Jeopardy

A jeopardy situation may begin with information from a variety of sources; press notices, calls or inquiries from other revenue agencies or creditors. [RCW 84.56.070](#) and [84.56.090](#) provide for rapid response by the Treasurer to situations when revenue might otherwise be lost due to destruction, sale, or removal of the assessed property.

In both sections the judgment of the Treasurer is a crucial factor in determining whether a situation is indeed "jeopardy" and calls for the field action and distraint of goods. Generally, the following factors singly or in combination might lead to "jeopardy" handling:

- (1) Disconnected telephone with no referral number.
- (2) Neighboring businesses confirm by telephone that taxpayer is out of business.
- (3) Notice received of lien action by other tax creditors.
- (4) Notice of close-out sale.
- (5) Refusal by taxpayer moving or going out of business to pay current year tax and advance tax when tax explained by telephone.
- (6) Assets being sold by an auction company which has failed to notify King County of imminent sale, particularly when no telephone contact with the auction company is possible.
- (7) Imminent or actual seizure of assets of a taxpayer by a bank or other creditor.
- (8) Assets being sold intact as a going business, but Treasurer judgment suggests neither buyer nor seller is prepared to accept tax liability.
- (9) When assets of a business being sold intact consist primarily of inventory.
- (10) When location is scheduled for demolition and no report has been made to County.
- (11) When filing of bankruptcy or receivership is imminent.
- (12) When branches of a chain business have been liquidated or inventory from several branches has been assembled at one branch for a special sale.
- (13) When goods of an insolvent taxpayer are abandoned by a court onto the hands of secured creditor.
- (14) Any of the above in combination with a continuing history of delinquency.

Distrain

When office collection procedures have failed and a Notice Before Distrain has been duly served or when determination of jeopardy has been made, the Treasurer's statutory authority to seize and sell property may be exercised.

- (1) Distrain situations should be fully discussed with supervisor and Treasurer before action is taken.
- (2) Collection file should be current to reflect all action that has led to Distrain decision, showing compliance with statutory requirements such as Notice Before Distrain and U.C.C. filing.
- (3) If it is determined that entry and Distrain require court-originated documentation, these items should be fully prepared and filed with the Records Division before going into the field. (i.e. a Writ of Entry)
- (4) If entry and Distrain require only a Warrant of Distrain, this document should be typed, signed in office, and filed with the Records Division, unless jeopardy is so extreme that immediate action is necessary. In the latter event, agents will write a Field Distrain which will be served and posted at the distrain site, duly filed with the Records Division until replaced as soon as possible by a regularly typed, signed and filed Warrant of Distrain.
- (5) At least two County Revenue Officers should serve the Warrant of Distrain and be present during all contacts with taxpayer and during entry of distrained premises.
- (6) Upon arrival at Distrain site, agents will gain entry by the most expeditious legal means. If business is a going concern, there will normally be no problem. However, if premises to be distrained are locked, attempts should be made to gain entry with permission and assistance of the taxpayer or landlord. If this is not possible, consult with supervisor regarding the use of locksmith to gain entry.
- (7) If taxpayer or other responsible person is present, immediate contact should be made and Warrant of Distrain served on either the taxpayer or his/her representative. Distrain should be posted and party notified of the steps to be followed. If no responsible party is present, attempt to locate and serve either the owner or, in the case of a corporation, an officer or agent of the corporation. If no responsible party is locally available, serve warrant by certified mail and document efforts fully.
- (8) An inventory should be taken, tagging all items listed.
- (9) The Treasurer is responsible for taking all responsible steps to see that property distrained is not harmed due to negligence. Steps should be taken to prevent damage to refrigeration systems, heating systems, perishables, etc. Full documentation of steps taken should be retained, such as utility contracts, agreements for rental of the premises, etc. The additional costs incurred would be considered in the decision to continue with the sale or abandon the sale.
- (10) The Treasurer is responsible for physical security of property distrained. The services of a locksmith should be used as needed to change the locks. Local law enforcement should be notified of Distrain, particularly in high-crime areas.

- (11) If possible, a neutral third party could be appointed as Keeper of property distrained. Appointment of Keeper form should be completed.
- (12) Landlord should be contacted and arrangements made to prevent later problems regarding payment of the rent. Usually, agreement can be reached since the landlord's interests may coincide with the County's interests.
- (13) If the landlord insists upon the removal of goods by the County, sale may be conducted at another site, such as a County warehouse. In such a case, private transfer facilities might be contacted for removal of goods. Distrain may be released when:
 - a) tax is paid.
 - b) another lien is determined to be prior (including other revenue agencies)
 - c) arrangements are made for another creditor to conduct sale and remit tax to the county.
 - d) distraint is discovered to be defective and must be dropped.
 - e) upon orders of a competent court.
- (14) If Distrain is released, a formal Release of Distrain should be prepared and acknowledged by parties to whom the property is released.
- (15) Ownership of goods distrained should be researched thoroughly, relying on information from taxpayer and employees, U.C.C. filing, records of taxpayers, and Personal Property Affidavits (checking specifically for leased goods accounts in Assessor's Office).

- (16) If the Primary Lien is being asserted, ownership is immaterial. What matters is that the property seized is the property assessed and on which delinquent taxes are owed.
- (17) If the Secondary (Floating) Lien is being asserted, ownership by the delinquent taxpayer is crucial. The distraction between the two liens must be born in mind to avoid improper distraint and sale, subjecting the County to suit for conversion.

Sale

Assuming that the Distraint is not released, the Treasurer must prepare for a public sale of the property distrained.

- (1) Generally, county employees will prepare for the sale by segregating goods into lots and insuring the premises is safe for the bidders expected to attend. Officers should, however, check with Supervisor regarding possible use of outside services for setting up the auction, performing janitorial services, etc.
- (2) In the event of a postponement of sale is necessary, Notice of Postponement should be posted at all places where the Warrant of Distraint was posted.
- (3) Sale will usually be advertised in a local newspaper. Affidavit of publication should be placed in file when it is received.
- (4) A detailed inventory by lot number in typewritten form should be available to Treasurer personnel at least one day prior to the sale with copies for bidders at sale site on day of the sale.
- (5) Minimum bids should be discussed with Supervisor prior to sale.
- (6) All costs incurred by the County in preparing for and conducting the sale should be itemized, documented, and collected from the proceeds of sale. The following are examples of costs which may arise:
 - a) newspaper advertising,
 - b) transportation costs (mileage),
 - c) labor costs (for both County and private personnel),
 - d) utilities.
- (7) Opening statement should be completed and placed in file for use of person conducting the sale.
- (8) An adequate number of Treasurer personnel should be present at the sale to ensure adequate security and record-keeping.
- (9) Conduct of Sale:
 - a) Provision should be made for bidders to view goods at least one hour prior to the opening of bidding.
 - b) Bidders should be required to sign a roster upon entering sale premises: noting name, address to which the Bill of Sale could be mailed, and telephone number.

- c) In sale situations where control and identification of bidders may be a problem, bidder numbers should be issued at the door and bidders asked to identify themselves by number during the bidding.
 - d) Deputy Prosecutor should be advised of sale and requested to stay within telephone contact should advice be necessary.
 - e) Bidders should be advised that items purchased may not be removed until the sale is finished.
 - f) Bidders should be advised of terms of sale, condition of title, and prohibition against trading or reselling on the premises.
 - g) County retains the right to reject any bid.
 - h) State statute excludes all county employees from purchasing. ([RCW 84.64.080](#)).
- (10) All documentation related to the sale should be retained in the file, including sale prices by lot numbers, names of bidders present, receipts issued, and application of proceeds of sale (to current year, delinquent tax, advance tax, costs, etc.)
- (11) If funds over and above the amount of taxes are realized from the sale, the taxpayer or his/her representative should be notified.

IV. EXHIBITS

EXHIBIT #1 PAGE #1

SKAGIT COUNTY

**OFFICE OF THE TREASURER
Mount Vernon, WA**

WARRANT OF DISTRRAINT

No. «DisNum»

Notice of Sale of Personal Property for Delinquent Tax

Pursuant to RCW 84.56.070 relating to the collection of delinquent personal property tax, notice is hereby given that Skagit County Treasurer's Office, State of Washington, does distrain and take possession of the following described personal property, to wit:

«PropDesc1»

«PropDesc2»

«PropDesc3»

«PropDesc4»

**COUNTY REVENUE OFFICER
COST OF RETURN ON
DISTRRAINT**

Date Served «DSer»

Time Served «TSer»

Served By «SvdBy»

COSTS

Warrant Fee \$ «WarrantFee»

Mileage Fee \$ «MileageFee»

TOTAL \$ «Total»

Account **«Accounts»**
Numbers _____

**FOR INFORMATION
CONTACT:**

Jane/John Doe
(360) 336-9350

being the «Owner»
property of _____

owner or reputed owner thereof, upon which is due personal property tax and «Year»
interest for the year(s) _____

«Year2» amounting (\$«Amount1 «Amount2»
_____ to ») _____

dollars and that Skagit County will proceed to sell the above described personal property at
public auction, to the

highest bidder for cash to satisfy said tax and «SaleLocation»
costs, at _____

in Skagit County, 11:00 am on the «Day day of «SMonth» 2006.
Washington at _____ » _____

Given under by hand «Cd day of «CurMont 2006.
this _____ h» _____

SKAGIT COUNTY TREASURER

By _____
John/Jane Doe, Deputy Treasurer

P.O. Box 518 • Mount Vernon, Washington 98273 • Phone (360) 336-9350

WARRANT OF DISTRRAINT

Page 2

Section RCW 84.56.250. **FAILURE TO COLLECT PERSONAL TAX LIABILITY.** If any county treasurer shall **WILLFULLY REFUSE OR NEGLECT TO COLLECT** any taxes assessed upon personal property, where the same **IS COLLECTIBLE**, or to file the delinquent list and **AFFIDAVIT**, as herein provided, **HE SHALL BE HELD**, in his next settlement with the auditor, **LIABLE FOR THE WHOLE AMOUNT OF SUCH TAXES UNCOLLECTED**, and the same shall be **DEDUCTED FROM HIS SALARY** and applied to the several funds for which they were levied.

Section RCW 84.56.070. On the fifteenth day of February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. ***

In the event that he is unable to collect the same when due, he **SHALL PREPARE PAPERS IN DISTRRAINT**, which shall contain a description of the personal property, the amount of taxes, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and **HE SHALL WITHOUT DEMAND OR NOTICE DISTRRAIN SUFFICIENT GOODS AND CHATTELS** belonging to the person charged with the taxes to pay the same, with interest at the rate provided by law from the date of delinquency, **TOGETHER WITH ALL ACCRUING COSTS**, ***.

The county treasurer, or his deputy, **SHALL TAKE** the **SAME FEES** for making distrainment and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; **TRAVELING FEES TO BE COMPUTED FROM THE COUNTY SEAT OF THE COUNTY TO THE PLACE OF MAKING DISTRRAINT**. ***.

9A.76.020 Obstructing a public servant. Every person who, (1) without lawful excuse shall refuse knowingly fail to make or furnish any statement, report, or information lawfully required of him by a public servant, or (2) in any such statement or report shall make any knowingly untrue statement to a public servant, or (3) shall knowingly hinder, delay, or obstruct any public servant in the discharge of his official powers or duties; shall be guilty of a misdemeanor.

9A.76.180 Intimidating a public servant. (1) A person is guilty of intimidating a public servant if, by use of a threat, he attempts to influence a public servant's vote, opinion, decision, or other official action as a public servant. (2) For purposes of this section "public servant" shall not include jurors. (3) "Threat" as used in this section means (a) to communicate, directly or indirectly, the intent immediately to use force against any person who is present at the time; or (b) threats as defined in RCW 9A04.110(25). (4) Intimidating a public servant is a class B felony.

Skagit County

OFFICE OF THE TREASURER

Mount Vernon WA

NOTICE OF SALE

Personal Property

DESCRIPTION OF PROPERTY: _____

LOCATION OF PROPERTY: _____

OWNER/REPUTED OWNER: _____

DATE OF SALE: _____

TOTAL DUE: _____ Including Interest; _____ Penalties; _____ Costs;

NOTICE IS HEREBY GIVEN, that the above described Personal Property, having been Distained on the ____ day of _____, 2006, by the Skagit County Treasurer, will be sold, in whole or in part, to the highest bidder, by the Treasurer of Skagit County, at Public Auction on the ____ day of _____, 2006, at 9:00 am at the Skagit County Courthouse, to satisfy Distraint No. XXXXXXX in the amount of \$XXXXXXXX.

DATED this _____ day of _____, 2006.

Skagit County Treasurer

XXXXXXXXXX, Deputy Treasurer

Notice Posted:

EXHIBIT #3

Return Address:

Skagit County Treasurer
P.O. Box 518
Mount Vernon Wa 98273

RELEASE OF DISTRAINT

Personal Property



**SKAGIT COUNTY
OFFICE OF THE TREASURER**

ASSESSED OWNER	DESCRIPTION OF PERSONAL PROPERTY
<input type="text"/>	<input type="text"/>

DISTRAINT#	DATE OF DISTRAINT	ACCOUNT#
<input type="text"/>	<input type="text"/>	<input type="text"/>

The Skagit County Treasurer's Office hereby officially release's the above captioned Warrant of Distraint on the described personal property, filed with the Skagit County Auditors Office on _____
_____ in the book of records, Book 1118, Page 1111.

DATED: _____

XXXXXX

Deputy Treasurer

EXHIBIT #4 PAGE #1

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR SKAGIT COUNTY

In Reference to:

Personal Property Indebtedness of;

XXXXXX

No. _____

**APPLICATION OF THE COUNTY
TREASURER FOR WARRANT FOR
ENTRY TO DISTRAINT**

The Skagit County Treasurer, on the basis of the attached affidavit, respectfully requests this court to enter its warrant authorizing said Treasurer and his/her Deputies to enter premises located at XXXXXX, county of Skagit, for the purpose of searching for and distraining the personal property of XXXXXX, as may be found therein.

This distraint is made pursuant to RCW 84.56.070 and RCW 84.56.090 which mandates the collection of otherwise unpaid personal property taxes by distraint, including interest, penalties and costs, payable under the laws of the State of Washington.

Dated this _____ day of _____ 2006.

SKAGIT COUNTY PROSECUTING ATTORNEY

**XXXXXX, Civil Deputy
Attorney for Skagit County**

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR SKAGIT COUNTY

In Reference to:

Personal Property Indebtedness of;

XXXXXXX

XXXXXXXXXX

No. _____

WARRANT FOR ENTRY TO DISTRAIN

Application having been made by the Skagit County Treasurer and XXXXXX, Deputy Treasurer, for a Warrant for Entry upon the premises of XXXXXX, located at XXXXXX County of Skagit, to search for and distrain such personal property traceable to and/or belonging to said XXXXXX, and

The court finding, upon showing made by declaration under penalty of perjury of the applicant, that there is probable cause to believe that said XXXXXX, has personal property taxes outstanding and that there is probable cause to believe that property or rights of property belonging to said XXXXXX, are located on or within the premises located at XXXXXX, County of Skagit, and that entry to search for and seize such property belonging to and/or traceable to said taxpayer subject to distraint under the laws of the State of Washington for collection of unpaid personal property taxes is reasonable under the circumstances shown; now therefore,

IT IS HEREBY ORDERED that XXXXXX, Deputy Treasurer, and/or such other officers of the Skagit County Treasurer as may be properly designated are hereby authorized and directed to enter upon and into said described premises during the daylight hours between 8:00 a.m. and 6:00 p.m. on a day (Monday through Friday) within three (3) business days from the date of this Warrant, and to then and there search for and distrain such property or rights of property belonging to and/or traceable to said taxpayer as are subject to seizure in accordance with applicable laws and regulations of the State of Washington; and

IT IS FURTHER ORDERED that a copy of this Warrant, certified by the clerk of this Court, be shown and delivered by the officer executing the same to any officer and/or employee of and/or taxpayer who may be found upon or in said premises at the time of execution; and

IT IS FURTHER ORDERED that a return upon execution of this writ will be made to the Court, within three (3) business days of the date of execution, by a duly authorized and appointed officer of the Skagit County Treasurer filing with the clerk of this Court a copy hereof with the return information completed as herein below provided.

DATED this _____ day of _____ 2006.

JUDGE/COMMISSIONER

Presented by:

SKAGIT COUNTY PROSECUTING ATTORNEY

**XXXXXX, Civil Deputy
Attorney for Skagit County**

EXHIBIT #4 PAGE #4

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR SKAGIT COUNTY

In Reference to:

Personal Property Indebtedness of;
XXXXXX.

No. _____

**AFFIDAVIT OF DEPUTY TREASURER
IN SUPPORT OF APPLICATION FOR
WARRANT FOR ENTRY TO DISTRAIN**

I, XXXXXX, being duly sworn on oath, deposes and says:

That XXXXXX, Treasurer is duly appointed and authorized as Skagit County Treasurer and I am her duly appointed and authorized deputy. As a Deputy Treasurer, I am mandated by law to distrain personal property whenever I am unable to collect personal property taxes, when due.

That the Skagit County tax roll shows that personal property taxes, interest, and penalties in a total amount of XXXXXXX are delinquent and unpaid on the tax account number XXXXXX shown on the attached Exhibit "A", listed with XXXXXX, as the reputed owner/taxpayer, such taxes being delinquent for the year(s) of XXXXXX, on tax account number XXXXXX, a true and exact copy of the tax statement and/or tax assessment affidavit is attached hereto as Exhibit "B".

That said taxpayer, and current owner XXXXXX, has neglected and/or refused to pay the above described taxes despite further demand for payment, such demand having been made on the following occasions:

- 1. _____**
- 2. _____**
- 3. _____**
- 4. _____**
- 5. _____**

Therefore, I have prepared a notice of tax distraint and sale in accordance with RCW 84.56.070 and RCW 84.56.090 which gives me the authority to distrain sufficient personal property belonging to the person charged with the tax to pay the same, a true and correct copy of this notice is attached hereto as Exhibit "C".

EXHIBIT #4 PAGE #5

That on the basis of the following reliable information, I have reason to believe that the property belonging to said taxpayer, currently in the possession of XXXXXX, which is subject to distraint, is located at XXXXXX, which was personally observed on:

- 1. _____**
- 2. _____**

Dated this _____ day of _____, 2006.

SKAGIT COUNTY TREASURER

XXXXXX, Deputy Treasurer

SUBSCRIBED and SWORN to me this _____ day of _____, 2006.

**Notary Public in and for the State of
Washington residing at Skagit County.
Commission Expires 5/19/2008**

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR SKAGIT COUNTY

In Reference to:
Personal Property Indebtedness of;
XXXXXX.

No. _____

**MEMORANDUM IN SUPPORT OF
SKAGIT COUNTY'S APPLICATION
FOR WARRANT FOR ENTRY TO
DISTRAIN**

I. NATURE OF ACTION

This is an application by the Skagit County Treasurer for Entry to Distrain which would authorize the Treasurer and/or her deputies to enter upon the premises of the person/corporation named in the application for the Warrant submitted herewith and to search for and distrain sufficient property as may be found for the payment of outstanding personal property taxes, interest, penalties, and costs.

II. NECESSITY FOR WARRANT

The procedure for the collection of personal property taxes is set forth in RCW 84.56.070, which provides, in pertinent part, as follows:

On the fifteenth day of February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. The treasurer shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid before they become delinquent, the treasurer shall forthwith proceed to collect the same. In the event he or she is unable to collect the same when due, the treasurer shall prepare papers in distraint, which shall contain a description of the personal property, the amount of taxes, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner. The treasurer shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall proceed to advertise the same by posting written notices in three public places in the county in which such property has been distrained, one of which places shall be at the county court house, such notice to state the time when and the place where such property shall be sold.

Personal Property taxes, while being the obligation of the owner, cannot ordinarily be enforced by any legal action against the owner except distraint and sale of the owner's personal property or the certification of the personal property tax liability as a lien against the real property of the owner as provided in RCW 84.56.020. The Washington Supreme Court reaffirmed that these statutory remedies for the collection of personal property taxes are exclusive, stating:

It thus appears, while each piece of real estate is liable only for the taxes upon it, and the owner thereof is not personally liable therefor, the personal taxes become a personal obligation of the owner, but do not subject the owner ordinarily to a suit, not because he is not liable, but because, the law having provided adequate means for their collection, that remedy is exclusive.

Timber Traders v. Johnston, 87 Wn.2d 42, 48-49, 548 P.2d 1080 (1976), quoting from Puget Sound Power & Light Co. v Cowlitz County, 38 Wn.2d 907, 921-922, 234 P.2d 506 (1951) (Finley, J., dissenting)

Thus, Skagit County's sole recourse in the collection of personal property taxes is to proceed against the owner's property and to realize the amount of taxes from such action. In proceeding against personal property this remedy necessarily requires the seizure and assertion of physical control over such property prior to its sale in satisfaction of the owner's tax liability.

Prior to the United States Supreme Court decision in G.M. Leasing Corp. v. United States, 429 U.S. 338, 50 L. Ed.2d 530, 97 S. Ct. 619 (1977), the statutory distraint procedure had been interpreted as being "summary in the highest degree" and not requiring any formal court proceedings. Island County v. Calvin Philips & Co., 195 Wash. 265, 271, 80 P.2d 840 (1938). Distraint and sale of personal property were normally accomplished without judicial intervention. However, in G.M. Leasing Corp. the Supreme Court held that a seizure of property and satisfaction of tax assessments which involves an "invasion of privacy" must be authorized by a judicial warrant in order to be "reasonable" under the Fourth Amendment. 50 L. Ed.2d at 542-547. While the court did not precisely define the scope of the privacy protected, it indicated that exceptions to the warrant requirements are

not to be broadly construed, stating:

The intrusion into the petitioner's office is therefore governed by the Fourth Amendment rule that "except in certain carefully defined classes of cases, a search of private property without proper consent is "unreasonable unless it has been authorized by a valid search warrant". (Citation omitted), 50 L. Ed.2d at 547.

Further it is clear from G.M. Leasing Corp. that entry into private office areas of business would constitute an invasion of privacy and, thus, necessitate authorization by a judicial warrant. G.M. Leasing Corp., 50 L. Ed.2d at 543. Because the entry sought by this application, as set forth in the supporting affidavit, may involve an invasion of private areas, the Fourth Amendment, as applied to the states under the Fourteenth Amendment, requires the issuance of a judicial warrant prior to the entry & seizure.

III. JURISDICTION FOR ISSUANCE OF WARRANT

The jurisdiction of the court to issue the warrant requested is based both upon the inherent judicial power of the court and Rule 64 of the Superior Court Civil Rules. The substantive remedy provided to enforce payment of personal property taxes, i.e. distraint and sale of property, is established and authorized by RCW 84.56.070. The judicial authorization required by G.M. Leasing Corp. in no way expands this remedy but, rather, is a judicial determination that probable cause is necessary in order to invoke the statutory distraint procedure. The constitutional requirement of determination of probable cause before distraint is inherently a judicial function, and thus within the scope of the judicial power vested in the state courts under Washington Constitution Article IV, Section 1. State v. Fields, 85 Wn.2d 126, 530 P.2d 284 (1975). The authority of this court to authorize the warrant sought for the distraint of the personal property is confirmed by CR 64, which provides:

At the commencement of and during the course of an action, all remedies providing for seizure of person or property for the purpose of securing satisfaction of the judgment ultimately to be entered in the action are available under the circumstances and in the manner provided by law existing at the time the remedy is sought. The remedies thus available include arrest, attachment, garnishment, replevin, sequestration, and other corresponding or equivalent remedies, however designated and regardless of

whether the remedy is ancillary to an action or must be obtained by an independent action.

Pursuant to this rule, all remedies provided by law are to be made available by the court in the manner provided by law. The remedies included in CR 64 specifically include the seizure of property. Since the remedy of distraint on the private premises can only invoke after prior issuance of the judicial warrant, CR 64 requires that such a warrant be issued upon proper showing that probable cause for the distraint exists.

IV. REQUIRED SHOWING OF PROBABLE CAUSE

As with search warrants in the more traditional criminal context, the warrant sought here may issue only upon a showing of probable cause that the applicant is entitled to enter upon the designated property to distraint property. The statutory prerequisites to a valid distraint are set forth in RCW 84.56.070. Under the statute and G.M. Leasing Corp., the warrant sought here may be issued upon showing of the following:

1. That there is probable cause to believe that delinquent property taxes of the property owner are outstanding and that the treasurer has been unable to collect the same when due, and
2. That there is probable cause to believe that assets belonging to said owner, which are subject to seizure, are located on the premises to which authorization for entry is sought.

See: G.M. Leasing Corp. v. United States, 50 L. Ed.2d at 542-543

The affidavit filed herein clearly establishes probable cause with respect to the above criteria. Therefore, the Application for Warrant of Entry to Distrain should be granted.

DATED this _____ day of _____, 2006.

SKAGIT COUNTY PROSECUTING ATTORNEY

**XXXXXX, Civil Deputy
Attorney for Skagit County**

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR SKAGIT COUNTY

In Reference to:
Personal Property Indebtedness of;
XXXXXX.

} No. XXXXXX

} MOTION FOR ORDER OF DISMISSAL

I. NATURE OF ACTION

COMES NOW SKAGIT COUNTY through its attorney, XXXXXX, of the Skagit County Prosecuting Attorney, and moves this court for entry of an Order of Dismissal herein.

II. ISSUE

Whether an Order of Dismissal should be granted by the Court.

III. PREVIOUS ORDER OR DECREE

Warrant for Entry to Distrain.

IV. EVIDENCE

The delinquent personal property taxes that are subject of this action have been paid.

DATED this _____ day of _____ 2006.

SKAGIT COUNTY PROSECUTING ATTORNEY

XXXXXX
Civil Deputy
Attorney for Skagit County

Skagit County

OFFICE OF THE TREASURER

Mount Vernon WA

SALE POSTPONEMENT

Personal Property

OWNER/REPUTED OWNER: _____

DATE OF SALE: _____

TOTAL DUE: _____ Including Interest; _____ Penalties; _____ Costs; _____

NOTICE IS HEREBY GIVEN, that the above entitled sale, is hereby postponed until XXXXXX, 2006, 9:00 am, at the Skagit County Courthouse, to satisfy Distraint No. XXXXXX in the amount of \$XXXXXX.

DATED this _____ day of _____, 2006.

XXXXXX

Skagit County Treasurer

XXXXXX, Deputy Treasurer

Notice Posted:

EXHIBIT #7

BILL OF SALE OF PERSONAL PROPERTY

State of Washington)
) ss
County of Skagit)

KNOW ALL MEN BY THESE PRESENTS, That I XXXXXX, Skagit County Treasurer, in and for the County of Skagit, State of Washington, for and in consideration of the sum of (\$ _____) _____ dollars, to me in hand paid by _____ the receipt whereof is hereby acknowledged, have this day sold and by these presents do sell and convey unto the said _____ all rights, title and interest of _____ in the following personal property, to wit: _____

such sale being **WITHOUT WARRANTY** that such personal property is free of, and not subject to other encumbrances.

TO HAVE AND TO HOLD the above described personal property to the said _____ his heirs and assigns.

WHEREAS, Under and by virtue of a Personal Property Tax Distraint of the State of Washington, in and for the County of Skagit, I duly levied in the above described personal property, and that I duly advertised said personal property to be sold at public auction on the _____ day of _____, 2006, and, the said _____ being the highest and best bidder therefor, the above described personal property was struck off and declared by me to be sold to the said _____.

Witness my hand this _____ day of _____, 2006.

XXXXXX
Skagit County Treasurer

By _____
XXXXXX, Deputy Treasurer

Distraint# _____

EXHIBIT #8

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR SKAGIT COUNTY

**In Reference to:
Personal Property Indebtedness of;**

XXXXXX

No. _____

**AFFIDAVIT OF DEPUTY TREASURER
FOR POSTING OF DISTRAINT AND
SALE NOTICE**

I, XXXXXX, being duly sworn on oath, deposes and says:

That XXXXXX, Treasurer is duly appointed and authorized as Skagit County Treasurer and I am her duly appointed and authorized deputy treasurer. As a Deputy Treasurer, Notices of the Distraint and Sale of Personal Property, listed in the name of XXXXXX, where posted on the _ day of _____, 2006, at the following locations, within Skagit County:

Dated this _____ day of _____, 2006.

XXXXXX, Deputy Treasurer

SUBSCRIBED and SWORN to me this _____ day of _____, 2006.

**Notary Public in and for the State of
Washington residing at Skagit County.
Commission Expires 5/19/2008**

EXHIBIT #9

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR SKAGIT COUNTY

In Reference to:
Personal Property Indebtedness of;
XXXXXX

) No. _____

RETURN OF SERVICE

I DECLARE:

I. I am over the age of 18 years, and I am not a party to this action.

II. I served XXXXXX with the following documents:

☐ **Certified Copy of the Warrant of Dstraint**

☐ **Certified copy of Warrant of Entry**

☐ **other**

III. Service was made pursuant to Civil Rile 4(d)

☐ **by delivery to the person name in paragraph 2 above.**

☐ **by delivery to _____, a person of suitable
age and discretion residing at the respondent's usual abode.**

IV. The date, and time of service were:

Date: _____ Time: _____

Address: _____

I declare under penalty of perjury under the laws of the State of Washington that the forgoing is true and correct.

Dated this _____ day of _____, 2006.

XXXXXX, John Doe

EXHIBIT #10

APPOINTMENT OF KEEPER

I, XXXXXX, duly appointed and authorized deputy treasurer, finding that the security of Personal Property seized by Distraint #_____, on _____, may be in jeopardy, have agreed to appoint _____ as Keeper of said personal property until such time it is deemed necessary.

The undersigned agrees to act as Keeper of the personal property, described below, for the Treasurer of Skagit County and shall not release the same without consent of an officer of the said Treasurer or his/her authorized Deputy.

DESCRIPTION OF PROPERTY: _____

LOCATION OF PROPERTY: _____

DATED this _____ day of _____, 2006.

XXXXXX, Deputy Treasurer

Appointed Keeper-Signature

Appointed Keeper-Name, Address, Phone

Witness

EXHIBIT #11

**CONSENT TO ENTRY
&
WAIVER OF RIGHTS TO PRIVACY**

The Constitution of the United States guarantees a right to be secure from unreasonable searches of person, house, papers, and effects.

Having full knowledge of the above guaranteed rights, I _____
_____, consent to entry into the premises located at _____
_____, by Skagit County Deputy Treasurer(s) for the purpose of DISTRAINT (seizure of property), inventory, removal of property if required, and sale of property to collect and satisfy delinquent property tax, interest, penalty, and liability.

The signing of this Consent to Entry is not to be construed as an admission by me of the tax liability being collected.

OWNER/REPUTED OWNER: _____

Signature-Owner/Reputed Owner

Date

Dated this _____ day of _____, 2006.

XXXXXX, Deputy Treasurer

Thurston County

JEFF GADMAN

TREASURER

2000 Lakeridge Drive SW, Olympia, Washington 98502-6080 • 360-786-5550 • FAX 360-754-4683

Notice to Post Property

November 19, 2013

FANYASTIC SAMS

4660 WHITMAN LN SE #D

LACEY WA 98513

Property Number 99002045295 Business Property Tax
Balance Due \$295.26

We have not received tax payment for the above referenced property. If payment is not received or postmarked by December 4, 2013, we may file an Official Notice of Distraint as a lien against the owner of record.

A Sheriff's Deputy will escort a representative from our office and the Official Notice of Distraint will be posted on the property the week of December 9th 2013.

The final action taken, if taxes remain unpaid, may be the sale of this property on January 6, 2014.

If you have any questions about this notice, please call our office at (360) 786-5548. Please include the property number on all correspondence.

If payment has been made, you may notify this office or disregard this notice.

Thurston County Treasurer's Office

Eric Sullivan

Eric Sullivan
Revenue Officer

Thurston County

DISTRAINT NOTICE

IN THE MATTER OF DELINQUENT TAXES LEVIED FOR THE YEARS 2013 AND PRIOR UPON MOBILE HOMES

Grantor: Thurston County, Washington
Grantee: GEORGE & SHARON ELLIOTT
350 DUTERROW RD SW #303

OLYMPIA WA 98502

Parcel No: 99800459200

Description of Property: 1975 STATLER Serial or TPO: #4786
Location: 1111 ARCHWOOD DR SW #303, OLYMPIA WA 98502

Assessed Valuation: \$3,400

In accordance with the laws of the State of Washington (chapter 84.56 Revised Code of Washington), I, Jeff Gadman, Treasurer of Thurston County, have levied upon and taken possession of the property described above. The goods, chattels, or any part thereof are hereby distrained and shall not be disposed of in any manner until all taxes, interest, penalty and accruing costs have been paid in full.

Pursuant to RCW Chapter 84.56, the Thurston County Treasurer may conduct a sale at public auction of the described property for unpaid taxes, interest, penalty and costs, if not paid before date of sale. Interest & penalty will continue to accrue per RCW 84.56.020

Date of Sale: January 6, 2014 Time of Sale:
9:00 AM

Place of Sale: Thurston County Courthouse
Building #1

2000 Lakeridge Dr SW Olympia WA 98502

Amount of tax for year 2013

\$45.95

Amount of tax for prior year(s)

\$81.32

Penalty

\$14.00

Accrued Interest January

\$21.22

Costs to date

\$50.00

Total Due:

\$212.49

WARNING: REMOVAL OF DISTRAINED PROPERTY WITHOUT THE AUTHORITY OF THE THURSTON COUNTY TREASURER IS A CRIME PUNISHABLE BY LAW. (RCW 84.56.120)

Witness my hand and seal this _____ day of December 2013.

Jeff Gadman, Treasurer Thurston County, Washington

EXHIBIT #3

DISTRAINT NOTICE

**IN THE MATTER OF DELINQUENT TAXES LEVIED FOR THE YEARS 2017 AND PRIOR
UPON MOBILE HOMES OR PERSONAL PROPERTY**

Grantor: Thurston County, Washington
Grantee: CULBERTA SANCHEZ
6411 201ST AVE SW #49
CENTRALIA WA 98531

Parcel No: 99900638100

Description of Property: 1970 GENTRY MOBILE HOME Serial or TPO: S61779
Location: 6411 201ST AVE SW #49, CENTRALIA WA 98531

Assessed Valuation: \$1,300

In accordance with the laws of the State of Washington (chapter 84.56 Revised Code of Washington),

I, Jeff Gadman, Treasurer of Thurston County, have levied upon and taken possession of the property described above. The goods, chattels, or any part thereof are hereby distrained and shall not be disposed of in any manner until all taxes, interest, penalty and accruing costs have been paid in full.

Pursuant to RCW Chapter 84.56, the Thurston County Treasurer may conduct a sale at public auction of the described property for unpaid taxes, interest, penalty and costs, if not paid before date of sale. Interest & penalty will continue to accrue per RCW 84.56.020

Date of Sale: March 7, 2018
Time of Sale: 8:00 AM
Place of Sale: Thurston County
Internet Based Auction on
Bid4assets.com

Amount of tax for year 2017
\$17.86
Amount of tax for prior year(s)
\$43.25
Penalty
\$6.73
Accrued Interest through December 2017
\$14.79
Costs to date through December 2017
\$100.00
Total Due:
\$182.63

**WARNING: REMOVAL OF DISTRAINED PROPERTY WITHOUT THE AUTHORITY OF THE
THURSTON COUNTY TREASURER IS A CRIME PUNISHABLE BY LAW. (RCW 84.56.120)**

Witness my hand and seal this ____ day of December 2017.

Jeff Gadman, Treasurer Thurston County,
Washington

EXHIBIT #4

Thurston County

JEFF GADMAN THURSTON COUNTY
TREASURER
2000 LAKERIDGE DR
SW OLYMPIA, WA
98502-6080

RELEASE OF DISTRAINT

Grantor: Thurston County
Jeff Gadman
Office of the
Treasurer 2000
Lakeridge Dr SW
Olympia, WA 98502-6080

Grantee: CRISTOBAL ACAHUA
MONTALVO 6410 201ST AVE
SW #42
CENTRALIA WA 98531

The distraint notice dated NOVEMBER 30, 2012 and recorded under Auditor's file number 4303891 on DECEMBER 3, 2012 regarding tax parcel number 99900776900 is HEREBY released. The unpaid taxes, interest, penalty and costs listed in the Distraint Notice have been satisfied.

Dated this ____ day of MARCH 2013

Jeff Gadman, Treasurer
Thurston County, Washington

EXHIBIT #1

Yakima County

**YAKIMA COUNTY TREASURER'S OFFICE
Personal Property Distraint Schedule
Second-Half 2013 Property Taxes**

Date	Description
November 12, 2013	Initiation of Distraint
November 13, 2013	Administrative Cost for Second Half Distraint 2013 Delinquency cards sent in place of Courtesy Notices <ul style="list-style-type: none">* Courtesy letter to owners if different than taxpayers
December 2013	<ul style="list-style-type: none">* Research to include REET, moving permits, personal property listings & titles (DOL)* Research undeliverables and resolve any problems
January 3, 2014	Second Notice Delinquency Letter - to all parties - via regular mail <ul style="list-style-type: none">* Administrative Cost for Second Half Distraint 2013* Reserve Courtroom for Auction
January 2014	<ul style="list-style-type: none">* Research undeliverables and re-send* Telephone calls & log sheets* Courtesy Call to Server for meeting date and time
February 7, 2014	Personal Service Begins & Service Cost Applied <ul style="list-style-type: none">* Meet with Personal Server - provide documents for service* Mobile Home Court Manager Notice - courtesy only
February 21, 2014	Personal Service Completed - all documents due from Server <ul style="list-style-type: none">* Begin comparison of photos with Assessor's records
February 24, 2014	Notice of Distraint - via regular mail /sentence added taxbill attached interest through March 5, 2014
March 7, 2014	Record Lien with County Auditor's Office/Apply Cost <ul style="list-style-type: none">* (30+ days prior to sale) Notice of Distraint - via certified mail <ul style="list-style-type: none">* Prepare file folders (all documentation to be included)
March 28, 2014	Post Notice of Sale in three locations <ul style="list-style-type: none">* Final Notice of Sale to the taxpayer/owner mail approximately 10+3 days prior to sale - via regular mail* Certified Funds Now Due

- April 4, 2014 **Submit invoice for payment on excise fees**
- * Prepare & submit proof to Herald
- Any time prior to sale **Certified to Real**
- * Find all real property that a certified lien can be assigned to
 - * Prepare report for Treasurer to sign for certified to real
 - * Send letters via certified mail to parties notifying them of certification to real property lien
- April 6, 2014 **Advertisement in Yakima Herald Republic**
- By April 7, 2014 *
- Prepare Bill of Sale documents
 - Prepare Mobile Home Excise Affidavits for mobile homes
- April 9, 2014 *
- Place sale cost on parcels going to sale**
 - Prepare Minimum Bid Sheets**
 - Courtesy call to Auctioneer on parcel count
- April 10, 2014 Sale Date**
- * No photo at the time of sale
 - * Set-up for the room begins at 9:00 a.m.
 - * Process REET's and Bill of Sale documents following sale
 - * Record Bill of Sale with the County Auditor
- 4/11/2014 - 4/30/2014 **Surplus Funds**
- * Surplus notification to previous Registered Owners via certified mail
 - * Prepare letters to be sent with REET & Bill of Sale

EXHIBIT #2

Yakima County

**YAKIMA COUNTY TREASURER'S OFFICE
Personal Property Distraint Schedule
First-Half 2014 Property Taxes**

Date	Description
May 12, 2014	Initiation of Distraint <ul style="list-style-type: none">* Schedule Courtroom for September 11th sale
May 14, 2014	Administrative Cost for First Half Distraint Delinquency Courtesy Notice (via regular mail)
May 15-30, 2014	<ul style="list-style-type: none">* Research to include REET, moving permits, titles (DOL)* Research undeliverables and resolve any problems* Start phone calls
June 3, 2014	Second Notice Delinquency Letter - to all parties - regular mail
June 3-30, 2014	<ul style="list-style-type: none">* Telephone calls & log sheets* Research undeliverables and re-send* Courtesy call to server
July 1, 2014	Personal Service & Administrative Cost <ul style="list-style-type: none">* Meet with Personal Server - provide documents for service* Mobile Home Court Manager Notice - courtesy only
July 14, 2014	Personal Service Completed - all documents due from Server <ul style="list-style-type: none">* Begin photo comparison
August 8, 2014	Record lien with County Auditor's Office/Apply cost of \$146 <ul style="list-style-type: none">* (30+ days prior to sale)* Mail Official Notice of Distraint -via certified mail* Prepare File Folders* CERTIFIED FUNDS NOW DUE
August 25, 2014	Mail Final Warning letter <ul style="list-style-type: none">* Post Notice of Sale in three locations (10+3 days Prior to Sale)

EXHIBIT #2 CONT...

Yakima County

September 5, 2014 **Submit invoice for payment of excise fees**

- Any time prior to sale
- * Courtesy call to auctioneer
 - * Arrange for auction security
 - * Prepare Bill of Sale documents
 - * Prepare Mobile Home Excise Affidavits for mobile homes
- Certified to Real**
- * Find all real property that a certified lien can be attached
 - * Prepare report for Treasurer to sign for certified to real
 - * Send letters via certified mail to parties notifying them of certification to real property lien

September 7, 2014 **Advertise Auction with Yakima Herald Republic**

September 10, 2014 **Place sale cost on parcels going to sale**

- * Minimum Bid Sheet prepared
- * Courtesy call to auctioneer on parcel count

September 11, 2014 **Sale Date**

- * Set-up for the room prior to 9:00 am Registration
- * Process REET's and Bill of Sale documents following sale
- * Record Bill of Sale with the County Auditor

9/12/14 to 9/30/14 **Surplus Funds**

- * Surplus notification to previous owners via certified mail
- * Prepare letters to be sent with REETS & Bill of Sale to New Owners

EXHIBIT #3

Yakima County

IMPORTANT TAXPAYER INFORMATION

Please disregard this notice if payment has been made after 11/08/2013

Our records indicate that the parcel listed on the front of this card is delinquent. All delinquent accounts will continue to accrue interest at 1% per month on the FULL amount owing. In addition, an 8% penalty will be added December 1 on the 2013 principal tax amount owing.

PAYMENT OPTIONS

Treasurer's Office at 128 N. 2nd St., Rm. 115, Yakima, WA
(credit/debit cards accepted – a convenience fee is charged)

Mail: Yakima County Treasurer, PO Box 22530, Yakima, WA 98907-2530

Other payment options at www.yakimacounty.us/treasurer
(a convenience fee is charged for these options)

PLEASE CONTACT THE YAKIMA COUNTY TREASURER'S OFFICE AT
509-574-2800, FOR THE CURRENT AMOUNT OWING.



**ILENE THOMSON
YAKIMA COUNTY TREASURER
PO BOX 22530
YAKIMA WA 98907-2530**

Parcel Number: xxxxxx-xxxxx

**DAVE COOK
803 N 66TH AVE
YAKIMA WA 98908**

2013 Property Tax Reminder
See back for information.

EXHIBIT #4

Yakima County

SECOND NOTICE **DELINQUENT PERSONAL PROPERTY TAXES** **YOUR IMMEDIATE ATTENTION IS REQUIRED**

June 3, 2014

«org_name»
«first_name» «last_name»
«line_care_of»
«line_1»
«city» «state» «zip_code»

Subject: Personal Property Parcel No. «parcel_number»
Property Description: «legal_line_1» «legal_line_2» «legal_line_3»

According to RCW 84.60.010 property taxes are a lien on your property and remain a lien until paid. As the **owner** on the tax rolls you are again being notified that non-payment of the property taxes has placed the property into our Personal Property Distraint (foreclosure) process. Additional interest, penalty and foreclosures costs are now due and will continue to accrue if full payment is not received in our office by no later than 4:00 p.m. on June 30, 2014. Please use the enclosed property tax statement for making the payment by that date.

*If payment is not received by that date, further delinquency action and administrative costs for the foreclosure process will occur after that date. **A lien will be recorded in your name if the property taxes remain unpaid.***

Military Service: For owners on active duty in the United States Military, the Service Members Civil Relief Act (formerly known as the Soldiers and Sailors Civil Relief Act) provides for postponement of certain tax enforcement proceedings and for reduced rates of interest on certain delinquencies. If this notice reaches you while you are serving in the U.S. Military, or if you receive this notice on behalf of a property owner who is on active duty, please contact our Tax Division at 509-574-2800 for further information.

Note: If the property has been sold, destroyed, or the business has ceased to exist, the Yakima County Assessor's Office must be notified at 509-574-1100.

ILENE THOMSON
YAKIMA COUNTY TREASURER

EXHIBIT #5

Yakima County

YAKIMA COUNTY TREASURER'S OFFICE

INSTRUCTIONS FOR DELIVERY OF NOTICE OF DISTRAINT FOR DELINQUENT PERSONAL PROPERTY TAXES

The Yakima County Treasurer's Office will provide a form for each parcel for the purpose of officially serving Notice of Distraint to each owner/taxpayer of record. The form will provide the server with the owner/taxpayer name, address, parcel number and other property information known at the time of Distraint. In the case of mobile homes, the make, model, year and serial number plus a file photo if available will be provided with the location. Therefore, the server will receive the following for each property record: a) the Official Notice of Distraint, b) a tax bill, c) the service form and d) photograph of the structure, i.e. mobile home, cabin, etc.

Responsibilities of the Distraint Server. The server of the Notice of Distraint will use the form provided by the Yakima County Treasurer and will provide the following information and/or service as required including the completion of the form.

- The signature and printed name of the owner/reputed owner to whom the Notice of Distraint was served, including their phone number at which they can be contacted, if available.
- If the party served is not the owner/reputed owner, or is an employee of a business being served, please note the parties relationship to the property; i.e. new owner, renter, occupant, employee, etc.; along with their phone number if available.
- **Personal service at the situs location should be completed first.** The server will make two attempts to obtain the signature of the owner/reputed owner. If the server is still unable to find the owner on the premises the second time they return, the property will be posted with the Warning, Official Notice of Distraint and the property tax statement. This will be a single service fee.
- In order to obtain the signature of the owner/reputed owner the server may be required to serve a different location than the property location. This constitutes a "separate personal service fee" for the two services.

Yakima County

Responsibilities of the Distraint Server continued:

- If during the process of service you are provided a new location for the owner/reputed owner and that address is not represented on a secondary service form, the server will immediately contact our Office for service instructions. If further costs are associated to this service, the server will have to obtain a new property tax statement after the Treasurer's Office has placed the additional charge on the tax bill.
- The server does not have to obtain a signature and also post. If you were able to complete the personal service to the owner/reputed owner listed; you do not have to "Post".
- The telephone number of the party served and /or the telephone number of the owner/reputed owner, if different, must be obtained at time of service or please note as to the reason why no number was listed.
- If personal service cannot be accomplished the Warning, Notice of Distraint and the property tax statement will be posted on the front door, where applicable, in a plastic cover. If someone attempts to bar the server from posting in this manner, the server may post the documents on a stake on the property and note the refusal.
- The server must clearly describe the event on the Service Form for the County Treasurer's Office to protect the Distraint process.
- Server must complete the service form in as much detail as possible including their own signature and date of service.
- Any special notes that may be helpful to the County Treasurer with the collection of the taxes should be clearly stated, i.e. for sale signs/phone numbers, etc.
- Photograph of the mobile home or structure, with the parcel number noted and date photo was taken.
- If during the course of service, the server is not able to identify or locate the property described on the service form, the server will contact the County Treasurer's Office immediately and also note on the service form any discrepancies. It is required to return the documents to the County Treasurer's Office as soon as possible.

Yakima County

Mobile Home Courts. The server shall also provide a copy of the Notice of Distraint for all mobile homes served within that court to the court manager. Whether or not the court manager is available, we request that the server obtain the name of the court manager and a telephone number and note that information on the Service Notice.

Service Issues or Problems.

If the server encounters other problems during the service of the Official Notice of Distraint, he/she may contact Toni, Kathy or Jacque at the County Treasurer's Office via telephone at 509-574-2800.

Invoicing Requirements. Invoices for service must be sent to the Yakima County Treasurer's Office and must be in parcel number order and specify the fee for service. The Treasurer's staff will audit by parcel to each of the Service forms that have been returned showing the service.

EXHIBIT #6

Yakima County

YAKIMA COUNTY TREASURER'S OFFICE

Service of Distraint

The server, who completed personal service and/or posted the property location of the noted personal property, must complete this form in its entirety.

«org_name»

«first_name» «last_name»

«line_care_of»

«line_1»

«city» «state_abbrev» «zip_postal_code»

Parcel Number: «parcel_number»

Location of Property: «situs_line_1»

Legal Description: «legal_line_1»

Service of Distraint has been served as follows:

Check: ☐ Personal Service ☐ Posted the Property (see below)

Party Served (printed name): _____

Party Served (signature): _____

Is the person served the: Resident ☐ or Occupant ☐ (check one)

Telephone Number: _____

Property was served or posted as follows (specific location): _____

Special Notes: _____

Date of Service: _____ by _____

Signature of Server

(June 2014)

EXHIBIT #7

Yakima County

RETURN TO: THE YAKIMA COUNTY TREASURER
PO BOX 22530
YAKIMA WA 98907-2530

**YAKIMA COUNTY TREASURER'S OFFICE
NOTICE OF DISTRRAINT
FOR
DELINQUENT PERSONAL PROPERTY TAXES**

«first_name» «last_name»
«line_case_of»
«line_1»
«city» «state_abbrev» «zip_postal_code»

Notice is hereby given that pursuant to RCW 84.56.070 the Yakima County Treasurer will conduct a sale at public auction of the described personal property as currently listed on the Yakima County tax rolls. Said sale is for unpaid taxes, interest, penalty and costs at time of sale. A tax bill is enclosed showing the amount due by March 31, 2013. Statutory interest and administrative costs will continue to accrue through date of sale.

Date of Sale: September 11, 2014
Location: Yakima County Courthouse, Courtroom XX
128 N 2nd St., Yakima WA 98901

Parcel Number: parcel_number
legal_line_1

You are hereby distrained from disposing of the said goods and chattels, or any part thereof, until all taxes, interest, penalty and costs have been paid in full by certified funds (money order, cashier or bank-certified check or cash).

EXHIBIT #8

Yakima County

**YAKIMA COUNTY TREASURER'S OFFICE
NOTICE OF PERSONAL PROPERTY DISTRAINT SALE**

NOTICE IS HEREBY GIVEN that a personal property distraint sale will be conducted for the following property if delinquent taxes, interest, penalty and administrative costs have not been paid by close of business at 4:00 p.m. (PDT) on April 9, 2014.

Said sale shall be conducted beginning at 10:00 a.m. (PDT) on Thursday, April 10, 2014, at the Yakima County Courthouse, 128 N 2nd St, Court Room 5, Yakima, WA 98901.

The properties not redeemed as noted will be sold to the highest and best bidder for cash or certified funds (bank certified check made payable to the Yakima County Treasurer) to satisfy the full amount of taxes, interest and costs due at the time of sale.

A list of parcels can be viewed in the Office of the Yakima County Treasurer's Office at 128 N. Second Street, Room 115, Yakima, Washington. Minimum bid sheets will be available at the auction.

SIGNED this 27th day of March 2014.

Ilene Thomson
Yakima County Treasurer

Posted: March 27, 2014

- East Entrance, Yakima County Courthouse
- City Hall, 129 N. 2nd St., Yakima
- Yakima County Treasurer's Office

EXHIBIT #9

Yakima County

Notice of Delinquent Personal Property Taxes Certified to Real Property

September 10, 2014

NAME
ADDRESS
CITY STATE ZIP

Subject: Personal Property Parcel No.
 Real Property Parcel No.

Enclosed is a property tax bill reflecting the action our Office has taken with regard to delinquent personal property taxes identified by the personal property parcel number shown above.

You have been notified throughout the Personal Property Distraint process that the personal property taxes were delinquent. We have attempted to collect those taxes to no avail; therefore, we have certified the taxes as a lien to a real property parcel under your ownership.

If you have any questions concerning this tax bill, please contact our Tax Division at 509-574-2800.

ILENE THOMSON
YAKIMA COUNTY TREASURER

by

Kathy Lamb
Program Representative

enc

EXHIBIT #10

Yakima County

NOTICE OF SALE

**To be published on
4/6/2014**

**Certain Personal Property
Auction**

on behalf of the
Yakima County
Treasurer's Office
Ilene Thomson
County Treasurer

April 10, 2014

Registration @ 9:00 am

Auction Begins @ 10:00 am

Location:

Yakima County Courthouse
128 N. 2nd St.
3rd Floor, Courtroom 5
Yakima, WA 98901

Approximately
8 Mobile Homes

For more information
please call 509-574-2800

Paul Newman
Auctioneer, WSL # 1971

EXHIBIT #11

Yakima County

April 21, 2014

Name
Address
City State Zip

Subject: Personal Property Parcel No.

Thank you for participating in our semi-annual Personal Property Distraint Auction on April 10, 2014. Enclosed is the original Bill of Sale for your purchase of the mobile home along with your copy of the Mobile Home Real Estate Excise Tax Affidavit.

Also enclosed is the County Auditor/Licensing Agent copy of the Mobile Home Real Estate Excise Tax Affidavit. In order to receive the Title of Registration for this mobile home, you will need to present the Affidavit along with a copy of the Bill of Sale to the County Auditor, Department of Licensing. After the ownership change has been processed with the State of Washington, you will receive the Title of Registration in the mail with your name as the registered owner.

In 2015, the annual property tax statement will be mailed in your name to the above address unless our Office is otherwise advised in writing. If you have any questions regarding this transaction, please don't hesitate to contact our Tax Division at 509-574-2800.

ILENE THOMSON
YAKIMA COUNTY TREASURER

by

Kathy Lamb
Program Representative

(enc)

Yakima County

BILL OF SALE OF PERSONAL PROPERTY

Ilene Thomson
Yakima County Treasurer

Yakima County

State of Washington)
County of Yakima)

Subscribed as a true and accurate copy of the Bill of Sale Personal
Property issued on behalf of the Yakima County Treasurer's Office dated this 10th
day of April 2014.

Notary Public residing at Yakima, WA.
My commission expires Sept. 15, 2017

EXHIBIT #13

Yakima County

**Yakima County Treasurer's Office
Personal Property Tax Distraint Sale
Opening Statement**

On behalf of the Yakima County Treasurer's Office, I am about to sell the parcels of personal property set forth in the Minimum Bid Sheet.

Terms of the Sale:

All sales will be made by auction to the highest and best bidder for cash and/or certified funds. Cashier or bank-certified checks must be made payable to "Yakima County Treasurer." No personal, business checks or credit/debit cards will be accepted; and there is no financing available through Yakima County. All bidders must have pre-registered and have a bidder's number prior to the start of the auction proceedings. All property offered during this auction is offered for sale "as is and where is" without any representation of warranty, expressed or implied.

Deposit Required for Successful Bidder

The successful bidder for any property must deposit the established minimum bid amount or \$1,000; whichever is lower, with the Treasurer's on-site cashier immediately following the acceptance of the bid amount. No time is allowed for bidders to leave the auction to obtain funds for the required deposit. They must then complete and sign the Mobile Home Excise Affidavit applicable to that mobile home.

The deposit will be credited toward part of the purchase price on each property but is non-refundable should the successful bidder fail to pay the remaining balance of the bid amount in the time specified below.

Remaining Balances Due

If you have a remaining balance due after the completion of the auction today, it must be paid to the designated auction cashier, available in the Treasurer's Office located at the Yakima County Courthouse, 128 N. 2nd Street, Room 115, Yakima, Washington. You will be given one & one-half hours to complete your purchase after the conclusion of the auction this morning. Sale payments for the remaining balance due will not be accepted in the Treasurer's Office while the auction is in progress. No exceptions will be granted.

Please remember if any successful bidder fails to make payment within the specified time, the deposit is forfeited.

Yakima County

Page 2 of 2
Personal Property Distrainment Sale
Opening Statement

Mobile Home Excise Tax Affidavits and Bill of Sale:

Upon payment of the purchase price and completion of the Mobile Home Excise Affidavit by the new owner, the County Treasurer shall immediately, following today's auction, complete his/her portion of the Mobile Home Excise Tax Affidavit and record the Bill of Sale with the Yakima County Auditor's Office. This process will place the ownership of the mobile home in the successful bidder's name.

After the County Treasurer's Office receives the recorded Bill of Sale, it will be mailed with a copy of the Affidavit to the new owner. The new owner will then be directed to complete the transaction in the Auto License Division of the County Auditor's Office for purposes of updating the records for the mobile home title.

Qualified Bidders:

A person who is a Yakima County employee or officer shall not directly or indirectly be a purchaser at this sale, nor may such person bid as an agent or allow any agent to bid on their behalf pursuant to statutory regulations.

Competing Liens:

The sale of these properties may be subject to certain easements, special assessment liens, and any other such liens, which are not extinguished by the sale. However, distraint properties are sold "where is and as is" without any representation or warranty, expressed or implied.

Redemption Rights:

There is no general right of redemption for properties sold in personal property tax distraint sales. There are special limited rights of redemption provided by law for minors, persons adjudicated to be legally incompetent and the United States Government. Interest is not earned on redemption.

Surplus Proceeds:

Any proceeds from the sale of a property in excess of the minimum bid will be held by the County Treasurer for up to three years and refunded upon proper claim by the record owner(s) at the time of sale.

Dated this 10th day of April 2014.

EXHIBIT #14

Yakima County

- via CERTIFIED MAIL -

April 16, 2014

DOLORES E DAHL
7313 RIVER RD
OAKDALE CA 95361

Subject: 2014 Personal Property Distrain Sale Surplus, Parcel No.300000-04755

The enclosed application is provided to assist you in recovering surplus funds for which you may be entitled. The property described on the form was sold at the Yakima County Treasurer's Distrain/Foreclosure sale on April 10, 2014.

If you feel you are entitled to the surplus funds, please complete the application form; have your signature notarized; and return to Yakima County Treasurer, Attention Kathy, PO Box 22530, Yakima, WA 98907-2530. After receiving your completed application, we will proceed with our research to determine if you are entitled to the surplus funds pursuant to the title report and state distraint/foreclosure law.

ILENE THOMSON
YAKIMA COUNTY TREASURER

by
Jacque Sansaver
Program Representative

enc

NOTE: You may be entitled to the surplus funds from the tax sale of this property, you are not required to obtain the services, or pay an agent, for making application for such proceeds.

(4/2007)

EXHIBIT #15

Yakima County

**YAKIMA COUNTY TREASURER'S OFFICE
Application for Tax Foreclosure Surplus Proceeds**

I (We), _____
Name or Names

State that I (we) am of legal age and reside at _____

City State Zip Code +4

That on April 10, 2014, the date of the Treasurer's Distrain/Foreclosure Sale, I (we) was the **legal/registered** owner(s) by Mobile Home Registration/Title or by inheritance of the following described property:

1984 COMMANDER 52X24 SER# SH5421AB VILLA WEST #54

Said property also known as Parcel No. **300000-10367** on the property tax rolls.

That the Yakima County Treasurer concluded distraint and sold said property for the delinquent property taxes, assessments and associated costs as follows:

Selling Price at Tax Foreclosure Sale	\$ 11,250.00
Less Property Taxes and Associated Costs	\$ (991.57)
Tax Foreclosure Surplus Proceeds	\$ 10,258.43

That distraint surplus is due me in accordance with RCW 84.64.080. I hereby make the required Application for such surplus proceeds, and I further state that I will hold harmless, protect and indemnify Yakima County and its officers, agents and employees from any, and all, claims arising out of this payment.

Signature of Applicant

Signature of Applicant

STATE OF _____)
COUNTY OF _____) ss.

On this ____ day of _____, 201__, before me, a Notary Public in and for the State of _____, personally appeared _____, to me known to be (or proved to me on the basis of satisfactory evidence) the person(s) described in and who executed the within and foregoing instrument, and on oath acknowledge that he/she signed the same as his/her free and voluntary act and deed, for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed by official seal the date and year above written.

(seal)

NOTARY PUBLIC in and for the State of _____, residing at _____
My commission expires _____

(12/2012)

EXHIBIT #16

Yakima County

IMPORTANT TAXPAYER INFORMATION

Our records indicate that the parcel number referenced on the front of the card is delinquent and now due in full with statutory interest.

It is important that you contact our office immediately to obtain the correct amount due. Failure to make payment by May 31st will result in additional interest, 3% penalty and Personal Property Distraint (foreclosure) costs being due on June 1st of this year.

PAYMENT OPTIONS

Treasurer's Office at 128 N. 2nd St., Rm. 115, Yakima, WA.
(credit/debit cards accepted – a convenience fee is charged)

Mail: Yakima County Treasurer, PO Box 22530, Yakima, WA 98907-2530

Other payment options at www.yakimacounty.us/treasurer
(a convenience fee is charged for these options)

**PLEASE CONTACT THE YAKIMA COUNTY TREASURER'S OFFICE
AT 509-574-2800 FOR THE CURRENT AMOUNT DUE PRIOR TO
MAKING PAYMENT.**

EXHIBIT #17

Yakima County

Notice of Delinquent Personal Property Taxes

May 14, 2014

«org_name»
«first_name» «last_name»
«line_1»
«city» «state» «zip_code»

Subject: Personal Property Taxes Parcel No. «parcel_number»

Our records show that the personal property taxes levied upon this property have not been paid. The amount due is shown on the enclosed statement and must be paid on or before May 31, 2014 to avoid any additional charges.

Under current state regulations, this Office is required to pursue these taxes up to, and including Distraint (foreclosure) and sale, if they remain delinquent. Additional interest, penalty and costs will continue to accrue; and certified funds will be required beginning August 8, 2014.

Please give this matter your immediate attention. If you have questions about this notice, you may call our Tax Division at 509-574-2800. It is helpful if you have the parcel number available and/or include it on any correspondence with this Office.

Note: The owner as of January 1, 2013 is legally responsible for the entire 2014 taxes; however according to Washington State law, property taxes do follow the property. The Yakima County Assessor's Office should be notified at 509-574-1100 if the property has been sold or destroyed.

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NOTE: MOBILE HOME OWNERS – If you believe this personal property is affixed to your real property, or should be classified as real property, please provide the Treasurer's Office with proof of the title elimination and any other documentation that would support it as a real property classification. We will follow up with the County Assessor, who makes this determination. ***This notification does not remove your mobile home from this foreclosure action – please make payment, in full, by no later than May 31, 2014.***

EXHIBIT #18

Yakima County

NOTICE

DELINQUENT PERSONAL PROPERTY TAXES

YOUR IMMEDIATE ATTENTION IS REQUIRED

June 3, 2014

«org_name»
«first_name» «last_name»
«line_care_of»
«line_1»
«city» «state» «zip_code»

Subject: Personal Property Parcel No. «parcel_number»
Property Description: «legal_line_1» «legal_line_2» «legal_line_3»

According to RCW 84.60.010 property taxes are a lien on your property and remain a lien until paid. As the **legal owner listed on the Mobile Home Excise Tax Affidavit filed with our Office**, you are being notified that non-payment of the property taxes has placed the property into our Personal Property Distraint (foreclosure) process. Additional interest, penalty and foreclosures costs are now due and will continue to accrue if full payment is not received in our office by no later than 4:00 p.m. on June 30, 2014. Please use the enclosed property tax statement for making the payment by that date.

*If payment is not received by that date, further delinquency action and administrative costs for the foreclosure process will occur after that date. **A lien will be recorded in the owner's name if the property taxes remain unpaid.***

Military Service: For owners on active duty in the United States Military, the Service Members Civil Relief Act (formerly known as the Soldiers and Sailors Civil Relief Act) provides for postponement of certain tax enforcement proceedings and for reduced rates of interest on certain delinquencies. If this notice reaches you while you are serving in the U.S. Military, or if you receive this notice on behalf of a property owner who is on active duty, please contact our Tax Division at 509-574-2800 for further information.

Note: If the property has been sold, destroyed, or the business has ceased to exist, the Yakima County Assessor's Office must be notified at 509-574-1100.

ILENE THOMSON
YAKIMA COUNTY TREASURER

EXHIBIT #19

Yakima County

NOTICE

DELINQUENT PERSONAL PROPERTY TAXES

YOUR IMMEDIATE ATTENTION IS REQUIRED

June 3, 2014

«org_name»
«first_name» «last_name»
«line_care_of»
«line_1»
«city» «state» «zip_code»

Subject: Personal Property Parcel No. «parcel_number»
Property Description: «legal_line_1» «legal_line_2» «legal_line_3»

According to RCW 84.60.010 property taxes are a lien on your property and remain a lien until paid. As the **registered owner listed on the title with the Department of Licensing**, you are being notified that non-payment of the property taxes has placed the property into our Personal Property Distraint (foreclosure) process. Additional interest, penalty and foreclosures costs are now due and will continue to accrue if full payment is not received in our office by no later than 4:00 p.m. on June 30, 2014. Please use the enclosed property tax statement for making the payment by that date.

*If payment is not received by that date, further delinquency action and administrative costs for the foreclosure process will occur after that date. **A lien will be recorded in the owner's name if the property taxes remain unpaid.***

Military Service: For owners on active duty in the United States Military, the Service Members Civil Relief Act (formerly known as the Soldiers and Sailors Civil Relief Act) provides for postponement of certain tax enforcement proceedings and for reduced rates of interest on certain delinquencies. If this notice reaches you while you are serving in the U.S. Military, or if you receive this notice on behalf of a property owner who is on active duty, please contact our Tax Division at 509-574-2800 for further information.

Note: If the property has been sold, destroyed, or the business has ceased to exist, the Yakima County Assessor's Office must be notified at 509-574-1100.

ILENE THOMSON
YAKIMA COUNTY TREASURER

EXHIBIT #20

Yakima County



YAKIMA COUNTY TREASURER

Ilene Thomson,
County Treasurer

NOTICE OF DISTRAINT FOR DELINQUENT PERSONAL PROPERTY TAXES

«first_name» «last_name»
«line_care_of»
«line_1»
«city» «state» «zip_code»

Notice is hereby given that pursuant to RCW 84.56.070 the Yakima County Treasurer will conduct a sale at public auction of the described personal property as currently listed on the Yakima County tax rolls. Said sale is for unpaid taxes, interest, penalty and costs at time of sale. **A tax bill is attached and/or enclosed showing the amount due by no later than July 31, 2014.** Statutory interest and administrative costs will continue to accrue until paid.

Date of Sale: September 11, 2014
Location: Yakima County Courthouse, Courtroom (Unknown)
128 N 2nd St., Yakima WA 98901

Parcel Number: «parcel_number»
Description: «legal_line_1» «legal_line_2» «legal_line_3»

You are hereby distrained from disposing of the said goods and chattels, or any part thereof, until all taxes, interest, penalty and costs have been paid in full by certified funds (money order, cashier or bank-certified check or cash).

128 N. Second Street, Rm. 115 - PO Box 22530 - Yakima, WA 98907-2530
Phone: 509-574-2800 - FAX: 509-574-2801
www.yakimacounty.us/treasurer

Yakima County

WARNING!

**THIS PROPERTY IS HEREBY DISTRAINED
AND IS BEING HELD BY YAKIMA COUNTY
UNDER DISTRAINT CASE NO. 2014-01
TO SATISFY A DELINQUENT
PERSONAL PROPERTY TAX LIEN
ANY EFFORT TO REMOVE THE PROPERTY FROM THE
PREMISES IS A CRIME PUNISHABLE BY
WASHINGTON STATE LAW.**

VIOLATORS WILL BE PROSECUTED

**YAKIMA COUNTY TREASURER
128 N. SECOND STREET, ROOM 115
YAKIMA, WA 98901**

**PHONE: 509-574-2800
WWW.YAKIMACOUNTY.WA.US/TREASURER**

Yakima County

State of Washington)
County of Yakima)

Subscribed as a true and accurate copy of the Notice of Distrain
served on behalf of the Yakima County Treasurer's Office dated this 11th day of
August 2014.

Notary Public residing at Yakima, WA.
My commission expires September 15, 2017

Yakima County

FINAL WARNING Notice of Sale

Immediate Response Requested

August 25, 2014

first_name last_name
line_1
city state zip_postal

Subject: Personal Property Parcel No. parcel_number

Please contact our Office immediately at 509-574-2800 to discuss the pending sale of your mobile home that has been scheduled for September 11, 2014.

Enclosed is a copy of the Notice of Dstraint that has now been recorded as a lien in the County Auditor's Office for an additional amount of \$66.00, which is reflected on the enclosed property tax statement. **The total amount shown on the tax statement must be received in our Office by no later than 4:00 p.m. on September 10, 2014 to avoid additional late fees** and pending sale of your home. **Payment is now required to be made by certified funds (cash, cashier's check or bank-certified check). All others will be returned.**

Your mobile home is scheduled to be sold at a public auction on Thursday, September 11, 2014 at 10:00 a.m. at the Yakima County Courthouse located at 128 N. 2nd Street, Yakima, WA, if your taxes remain unpaid. **The enclosed tax statement is only valid up to April 9, 2014.**

Our Office is open to the public during the hours of 9:00 a.m. to 4:00 p.m., Monday through Friday and is located at 128 N. 2nd St., Room 115, Yakima, Washington.

THERE IS NO RIGHT OF REDEMPTION AFTER SALE UNDER STATE PROPERTY TAX LAWS, RCW 84.56.

ILENE THOMSON
YAKIMA COUNTY TREASURER

enc

EXHIBIT #23

Yakima County

RETURN TO: YAKIMA COUNTY TREASURER
128 N 2ND ST
YAKIMA WA 98901

RELEASE OF DISTRAINT FOR PERSONAL PROPERTY TAX LIEN

The Yakima County Treasurer's Office hereby releases the Warrant of Distraint for delinquent personal property taxes as recorded with the Yakima County Auditor under 7814460 in the name of Allen Weston, said property taxes levied upon parcel number 300000-02765.

Dated this 26th day of September 2014.

Ilene Thomson
Yakima County Treasurer

State of Washington)
County of Yakima)

Subscribed as a true and accurate copy of the Release of Distraint for Personal Property Tax Lien issued on behalf of the Yakima County Treasurer's Office dated this 26th day of September 2014.

NOTARY PUBLIC residing at Yakima, WA.
My commission expires September 15, 2017