

Deanna J. Panattoni

From: Zera Lowe
Sent: Tuesday, March 24, 2009 5:22 PM
To: Allyson Fogle
Cc: Deanna J. Panattoni; Angela Bugni
Subject: Back Tax Collections - Distraint, Camas 9526

Allyson --

I've done some research on this issue and unfortunately it looks like we can't use the collection agency, only the distraint laws, which appear to be a mandatory process and exclusive means of collection.

However, in discussing this with other DPAs, it appears that sometimes the Treasurer's office makes use of other statutes to help with the distraint process.

For instance, when the delinquent owner also owns real property on the county's tax rolls, the treasurer sometimes uses RCW 84.60.040 to charge the delinquent personal property tax against the real property.

When there is no realty against which to certify and the tax amounts are small (i.e., 3 figures or low four figures), at least Yakima County has used RCW 84.56.240 to cancel uncollectable accounts, using annual BOCC resolutions followed by ex parte orders from the Superior Court.

The distraint laws in connection with mobile homes do appear to be quite a problem, as often the mobile homes are worthless or next to worthless, but the distraint process is mandatory. If I come across additional information with input from DPAs in other counties, I'll keep you updated on any other process that may be available.

Zera Holland Lowe
Civil Deputy Prosecuting Attorney
Kittitas County Prosecuting Attorney's Office
507 N. Pine, Suite C
Ellensburg, WA 98926-2887
Phone: (509) 962-7561
Fax: (509) 962-7016
zera.lowe@co.kittitas.wa.us

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