

# Agenda Summary Report (ASR)

## Franklin County Board of Commissioners

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| <b>DATE SUBMITTED:</b> 01/26/2021  | <b>PREPARED BY:</b> Emmy Robie                 |
| <b>Meeting Date Requested:</b> 2/2/2021  | <b>PRESENTED BY:</b> Franklin County Treasurer |
| <b>ITEM:</b> (Select One) <input checked="" type="checkbox"/> Consent Agenda <input type="checkbox"/> Brought Before the Board<br>Time needed:   |  |
| <b>SUBJECT:</b> RCW 84.56.240, Cancellation of uncollectable personal property taxes   |  |
| <b>FISCAL IMPACT:</b> The impact to the taxing district within Franklin County is \$5800.78  |  |
| <b>BACKGROUND:</b> Legislative action is required per RCW 84.56.240, which states in part that the County Treasurer files with the legislative authority a list of personally taxes, stating the reasoning for the inability to collect the delinquency at such time.<br><br>The listing attached to the resolution includes the reason as to why these taxes are uncollectable. Even though there is this resolution of cancellation by the legislative authority, the treasurer is still required to try and collect taxes until such time that RCW 84.56.270, court cancelation of personal property taxes more than four years delinquent becomes effective. |  |
| <b>RECOMMENDATION:</b> For the Board of Commissioner's to approve the attached resolution based upon the input received in this package.   |  |
| <b>COORDINATION:</b> This information has been researched and put together by the Treasurer's Distrain Deputy, along with the Assessor's office input, and then reviewed and approved by the Franklin County Treasurer   |  |
| <b>ATTACHMENTS:</b> (Documents you are submitting to the Board)<br><ol style="list-style-type: none"><li>1. Resolution</li><li>2. Attachment – December 2020 Uncollectable Personal Property</li><li>3. RCW 84.56.240-84.56.270</li></ol>  |  |
| <b>HANDLING / ROUTING:</b> (Once document is fully executed it will be imported into Document Manager. Please list <u>name(s)</u> of parties that will need a pdf) Original (2) Franklin County Auditor & Treasurer  |  |

I certify the above information is accurate and

complete. Emmy Robie Distrain Deputy Name, Title

**FRANKLIN COUNTY RESOLUTION \_\_\_\_\_**

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FRANKLIN COUNTY, WASHINGTON**

**RE: *UNCOLLECTABLE PERSONAL PROPERTY TAX SUBMITTED TO THE BOARD OF COUNTY COMMISSIONERS FOR CANCELLATION IN THE AMOUNT OF \$5800.78***

**WHEREAS**, the Franklin County Treasurer submitted a list of uncollectable personal property tax requesting cancellation by the Franklin County Board of Commissioners; and

**WHEREAS**, per RCW 84.56.240, the Franklin County Treasurer files with the legislative authority a list of personalty taxes which states the reasoning for the inability to collect the delinquency at such time; and

**WHEREAS**, per RCW 84.56.260, there is a continuing responsibility to collect such taxes, special assessments, fees, rates and other charges by the Franklin County Treasurer until such time the taxes are more than four years delinquent and can be petitioned to the Superior Court to completely extinguish the lien of such delinquent personal property tax which appears on the tax rolls of the county (RCW 84.56.270); and

**WHEREAS**, the Board of Franklin County Commissioners constitutes the legislative authority of Franklin County and agrees that this would be in the best interest of the County;

**NOW, THEREFORE, BE IT RESOLVED** the Franklin County Board of Commissioners hereby approves cancellation of uncollectable personal property tax in the amount of \$5800.78 as identified in the attached December 2020 list received from the Franklin County Treasurer.

**APPROVED** this \_\_\_\_ day of February, 2021.

**BOARD OF COUNTY COMMISSIONERS  
FRANKLIN COUNTY, WASHINGTON**

\_\_\_\_\_  
Clint Didier, Chair

**Attest:**

\_\_\_\_\_  
Rocky Mullen, Pro-Tem

\_\_\_\_\_  
Clerk to the Board

\_\_\_\_\_  
Brad Peck, Member

Originals: Auditor  
Treasurer

DECEMBER 2020  
 Uncollectable Personal Property Tax  
 Submitted by Josie Koelzer, Franklin County Treasurer  
 for Franklin County Board of Commissioners Approval

**COMMERCIAL**

| <u>NAME</u>                           | <u>PARCEL</u> | <u>DISTRICT</u> | <u>TAX</u>         | <u>YEAR</u> | <u>REASON</u>                              |
|---------------------------------------|---------------|-----------------|--------------------|-------------|--|
| AM3 Construction LLC                  | 502019004     | 101             | \$ 314.10          | 2020        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 149.86          | 2019        |  |
| Auto Town Auto Sales & Tires          | 502005177     | 101             | \$ 24.40           | 2020        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 24.40           | 2019        |  |
| Blue Sky Painting and Garage Door Inc | 502016000     | 101             | \$ 51.60           | 2020        | Unable to locate & collect/out of business |
| Flor De Michoacan LLC                 | 502016023     | 101             | \$ 246.96          | 2020        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 259.28          | 2019        |  |
| Innovation Roofing and Siding         | 502016019     | 101             | \$ 18.12           | 2020        | Unable to locate & collect/out of business |
| In Tune Shack                         | 502018103     | 101             | \$ 57.40           | 2020        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 54.34           | 2019        |  |
| Genesis Landscaping                   | 502019002     | 101             | \$ 314.10          | 2020        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 249.76          | 2019        |  |
| Kohls Communications                  | 502005053     | 101             | \$ 6.50            | 2019        | Unable to locate & collect/out of business |
| La Pinata Payaso                      | 502016110     | 101             | \$ 62.46           | 2019        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 61.34           | 2018        |  |
|                                       |               |                 | \$ 61.08           | 2017        |  |
| Lupitas Beauty Salon                  | 502008073     | 101             | \$ 17.10           | 2020        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 18.18           | 2019        |  |
| Pizza King                            | 502016106     | 101             | \$ 62.46           | 2019        | Unable to locate & collect/out of business |
| Wilkerson Welding and Fabrication     | 502013001     | 101             | \$ 986.88          | 2018        | Unable to locate & collect/out of business |
|                                       |               |                 | \$ 1,148.70        | 2017        |  |
|                                       |               |                 | \$ 1,390.58        | 2016        |  |
| <b>Total Commerical:</b>              |               |                 | <b>\$ 5,579.60</b> |             |  |

**MOBILE HOME**

| <u>NAME</u>               | <u>PARCEL</u> | <u>DISTRICT</u> | <u>TAX</u>       | <u>YEAR</u> | <u>REASON</u>    |
|---------------------------|---------------|-----------------|------------------|-------------|------------------|
| Floyd, Richard            | 700097166     | 600             | \$ 23.12         | 2019        | Unable to locate |
|                           |               |                 | \$ 12.68         | 2018        |                  |
|                           |               |                 | \$ 10.56         | 2017        |                  |
| Lee, Richard P            | 700098100     | 600             | \$ 76.04         | 2019        | Unable to locate |
|                           |               |                 | \$ 53.88         | 2018        |                  |
|                           |               |                 | \$ 44.90         | 2017        |                  |
| <b>Total Mobile Home:</b> |               |                 | <b>\$ 221.18</b> |             |                  |

**GRAND TOTAL: \$ 5,800.78**

BOARD OF COUNTY COMMISSIONERS

Respectfully Submitted

Chair: \_\_\_\_\_

Josie Koelzer  
 Franklin County Treasurer

Pro-Tem: \_\_\_\_\_



APPROVED:

Member: \_\_\_\_\_

### **RCW 84.56.240**

#### **Cancellation of uncollectible personalty taxes.**

If the county treasurer is unable, for the want of goods or chattels whereupon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or an executor or administrator, guardian, receiver, accounting officer, agent or factor, the treasurer shall file with the county legislative authority, on the first day of February following, a list of such taxes, with an affidavit of the treasurer or of the deputy treasurer entrusted with the collection of the taxes, stating that the treasurer had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. The county legislative authority shall cancel such taxes as the county legislative authority is satisfied cannot be collected.

### **RCW 84.56.260**

#### **Continuing responsibility to collect taxes, special assessments, fees, rates, or other charges.**

The power and duty to levy on property and collect any tax due and unpaid shall be the responsibility of the county treasurer until the tax is paid; and the certification of the assessment roll shall continue in force and confer authority upon the treasurer to whom the same was issued to collect any tax due and uncollected thereon. This section shall apply to all assessment rolls, special assessments, fees, rates, or other charges for which the treasurer has the responsibility for collection.

### **RCW 84.56.270**

#### **Court cancellation of personalty taxes more than four years delinquent.**

The county treasurer of any county of the state of Washington, after he or she has first received the approval of the board of county commissioners of such county, through a resolution duly adopted, is hereby empowered to petition the superior court in or for his or her county to finally cancel and completely extinguish the lien of any delinquent personal property tax which appears on the tax rolls of his or her county, which is more than four years delinquent, which he or she attests to be beyond hope of collection, and the cancellation of which will not impair the obligation of any bond issue nor be precluded by any other legal impediment that might invalidate such cancellation. The superior court shall have jurisdiction to hear any such petition and to enter such order as it shall deem proper in the premises