

Agenda Summary Report (ASR)

Franklin County Board of Commissioners

DATE SUBMITTED: 01/25/2022	PREPARED BY: Emmy Robie
Meeting Date Requested: 2/1/2022	PRESENTED BY: Franklin County Treasurer
ITEM: (Select One) <input checked="" type="checkbox"/> Consent Agenda <input type="checkbox"/> Brought Before the Board Time needed:	
SUBJECT: RCW 84.56.240, Cancellation of uncollectable personal property taxes	
FISCAL IMPACT: The impact to the taxing district within Franklin County is \$5545.50	
BACKGROUND: 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. 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.	
RECOMMENDATION: For the Board of Commissioner's to approve the attached resolution based upon the input received in this package.	
COORDINATION: 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	
ATTACHMENTS: (Documents you are submitting to the Board) 1. Resolution 2. Attachment – December 2021 Uncollectable Personal Property 3. RCW 84.56.240-84.56.270	
HANDLING / ROUTING: (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 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
\$5545.50***

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 \$5545.50 as identified in the attached December 2021 list received from the Franklin County Treasurer.

APPROVED this ____ day of February, 2022.

**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 2021
Uncollectable Personal Property Tax
Submitted by Josie Koelzer, Franklin County Treasurer
for Franklin County Board of Commissioners Approval

BUSINESSES

<u>NAME</u>	<u>PARCEL</u>	<u>DISTRICT</u>	<u>TAX</u>	<u>YEAR</u>	<u>REASON</u>
Carniceria Los Toreros LLC	502017083	101	\$ 371.82	2021	Unable to locate & collect/out of business
			\$ 376.92	2020	
			\$ 249.76	2019	
			\$ 306.70	2018	
Blue Sky Painting and Garage Door Inc	502016000	101	\$ 43.76	2021	Unable to locate & collect/out of business
Classy Critter	505988025	101	\$ 21.80	2020	Unable to locate & collect/out of business
Flor De Michoacan LLC	502016023	101	\$ 203.86	2021	Unable to locate & collect/out of business
Gen-X Energy Group Inc	502015057	101	\$ 243.58	2018	
			\$ 387.80	2017	
Innovation Roofing and Siding	502016019	101	\$ 15.38	2021	Unable to locate & collect/out of business
			\$ 18.12	2020	
La Princesa	505693021	101	\$ 84.84	2020	Unable to locate & collect/out of business
Lewis St Economart	505986054	101	\$ 732.42	2021	Unable to locate & collect/out of business
			\$ 713.18	2020	
			\$ 127.18	2019	
Lupitas Beauty Salon	502008073	101	\$ 16.76	2021	Unable to locate & collect/out of business
			\$ 17.10	2020	
			\$ 18.18	2019	
Maxcare LLC	502006034	101	\$ 11.42	2021	Unable to locate & collect/out of business
			\$ 12.08	2020	
			\$ 13.18	2019	
Men Zone LLC	502008265	101	\$ 507.40	2021	Unable to locate & collect/out of business
			\$ 514.38	2020	
Schlagel Enterprises LLC	602016024	101	\$ 151.38	2021	Unable to locate & collect/out of business
			\$ 169.46	2020	
Ta Nieforth Insurance Agency	506193015	101	\$ 10.48	2020	Unable to locate & collect/out of business
Tri-Cities Painting Cleaning	502018070	101	\$ 29.46	2020	Unable to locate & collect/out of business
Total Commerical:			\$ 5,368.40		

MOBILE HOME

<u>NAME</u>	<u>PARCEL</u>	<u>DISTRICT</u>	<u>TAX</u>	<u>YEAR</u>	<u>REASON</u>
Red Dot Sportsmans Club Inc	700007036	210	\$ 36.98	2021	Unable to locate
			\$ 33.28	2020	
			\$ 32.20	2019	
Teresa Deweber	700011361	224	\$ 25.64	2021	Unable to locate/mobile moved
			\$ 24.92	2020	
			\$ 24.08	2019	
	Total Mobile Home:		\$ 177.10		

GRAND TOTAL: \$ 5,545.50


BOARD OF COUNTY COMMISSIONERS

Respectfully Submitted

Chair: _____

Josie Koelzer
Franklin County Treasurer

Pro-Tem: _____



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