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SUPERIOR COURT OF WASHINGTON FOR KING COUNTY

IN RE THE PROCEEDING FOR KING COUNTY FOR THE FORECLOSURE OF LIENS FOR DELINQUENT REAL PROPERTY TAXES AND FEES FOR THE YEARS 2021-2024 AND SOME PRIOR YEARS.

NO. **24-2-26937-1SEA**

KING COUNTY'S COMPLAINT FOR FORECLOSURE OF REAL PROPERTY TAX LIENS AND FEES

King County alleges as follows:

I. PARTIES

1.1 King County brings this action pursuant to RCW chapter 84.64.

1.2 This lawsuit is an in rem proceeding pursuant to RCW chapter 84.64 against all properties identified on Exhibit A to the Certificate of Delinquency filed with this complaint on November 15, 2024. The Certificate of Delinquency contains a legal description for each parcel of property subject to this action.

II. JURISDICTION AND VENUE

2.1 Jurisdiction is properly before this court pursuant to RCW 84.64.050.

2.2 Venue is proper in King County pursuant to RCW 4.12.010.

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III. FACTS

3.1 Pursuant to RCW chapter 84.64, King County is required to foreclose liens for taxes, fees, interest, penalties and costs on properties after the expiration of three years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued.

3.2 King County has a valid lien for all unpaid taxes or fees, plus interest, penalties, and costs on each parcel of property subject to this action pursuant to RCW chapter 84.60. In addition, for certain properties, a valid lien in favor of the State of Washington may exist where a special assessment and/or real property tax obligation was deferred under chapters 84.37 and 84.38 RCW.

3.3 The Certificate of Delinquency filed with the Court on November 15, 2024 identifies property in King County that had delinquent taxes, interest, penalties, and fees for the years 2021 through 2024 and some prior years. In addition, the Certificate of Delinquency identifies property in King County that had delinquent amounts for any assessments or taxes deferred under chapters 84.37 and 84.38 RCW.

3.4 The Certificate of Delinquency correctly shows: (1) a description of the property subject to foreclosure; (2) the tax years for which there are delinquent property taxes, fees, interest, penalties and any other assessments which are due on the property which the County Treasurer is responsible to collect; (3) the amount of tax, fees, penalties, and interest due on each property through November 30, 2024; (4) if indicated, the amounts for any delinquent assessments or taxes deferred under chapters 84.37 and 84.38 RCW, and (5) the known or reputed owner(s) of the property as stated on King County's tax rolls.

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