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SUPERIOR COURT OF WASHINGTON FOR KING COUNTY

IN RE THE PROCEEDING FOR KING)
COUNTY FOR THE FORECLOSURE OF LIENS) NO. **23-2-22449-3 SEA**
FOR DELINQUENT REAL PROPERTY TAXES)
AND FEES FOR THE YEARS 2020-2023 AND) KING COUNTY'S COMPLAINT FOR
SOME PRIOR YEARS.) 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 of the properties identified on Exhibit A to the Certificate of Delinquency filed with this complaint on November 14, 2023. 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 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,

3.2 The Certificate of Delinquency filed with the court on November 14, 2023 identifies property in King County that had delinquent taxes, interest, penalties and fees for the years 2020 through 2023 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.

3.3 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, 2023; (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.

3.4 Interest on the taxes or fees owing accrues at the rate of 12% per year. If the property is not exempt under ESHB 1410, penalties may be assessed in 2023.

3.5 Pursuant to RCW chapter 84.64, King County is entitled to foreclose liens for taxes, fees, interest, penalties and costs, and sell all parcels of property identified on Exhibit A to

1 the Certificate of Delinquency which have not been redeemed on or before September 17, 2024,
2 by 4:30 PM.

3 **PRAYER FOR RELIEF**

4 Having fully set forth its claims, King County prays for the following relief:

- 5 1. That the Court enter judgment foreclosing the liens on the property identified on
6 Exhibit A to the Certificate of Delinquency pursuant to RCW 84.64.080;
- 7 2. That the Court enter an Order pursuant to RCW 84.64.080 allowing King County
8 to sell all the property no sooner than September 18, 2024, which has not been redeemed on or
9 before September 17, 2024, at 4:30 p.m.
- 10 3. For all other relief which is just and equitable.

11
12 DATED this 14th day of November 2023 at Seattle, Washington.

13 LEESA MANION (she/her)
14 King County Prosecuting Attorney

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16 THUY NGUYEN, WSBA #55441
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