

3. ACCOUNTING

3.6 Revenues

3.6.3 County Treasurer's Operation and Maintenance Fund

3.6.3.10 RCW [84.56.020](#)(10) requires that fees and costs applicable to the foreclosure, distraint and sale of real and personal property for delinquent taxes must be deposited into the Treasurer's Operation and Maintenance Fund. These moneys should be used by the county treasurer to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

3.6.3.20 Allowable expenditures include postage, filing fees, employee time, legal notices, title searches, etc. The following standard procedure should be used for all expenditures made from the Operation and Maintenance Fund:

When disbursements are made, the county treasurer should prepare a voucher in the regular manner, supported by detail documenting the expenditures¹. The treasurer should place his/her certification on the face of the voucher prior to presenting it to the county auditor, who should then draw a warrant against the Treasurer's Operation and Maintenance Fund, in the same manner as is done for any other county fund.

¹ See [Original Supporting Documentation](#) for information regarding original supporting documentation.