
SUBSTITUTE SENATE BILL 6768

State of Washington

61st Legislature

2010 Regular Session

By Senate Government Operations & Elections (originally sponsored by Senators Pridemore, Delvin, Fairley, and Hewitt)

READ FIRST TIME 02/05/10.

1 AN ACT Relating to allowing county treasurers to use electronic
2 bill presentment and payment that includes an automatic electronic
3 payment option for property taxes; and amending RCW 84.56.020.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.56.020 and 2008 c 181 s 510 are each amended to
6 read as follows:

7 (1) The county treasurer (~~shall~~) must be the receiver and
8 collector of all taxes extended upon the tax rolls of the county,
9 whether levied for state, county, school, bridge, road, municipal or
10 other purposes, and also of all fines, forfeitures or penalties
11 received by any person or officer for the use of his or her county. No
12 treasurer (~~shall~~) may accept tax payments or issue receipts for the
13 same until the treasurer has completed the tax roll for the current
14 year's collection and provided notification of the completion of the
15 roll. Notification may be accomplished electronically, by posting a
16 notice in the office, or through other written communication as
17 determined by the treasurer. All taxes upon real and personal property
18 made payable by the provisions of this title (~~shall be~~) are due and

1 payable to the treasurer on or before the thirtieth day of April and,
2 except as provided in this section, shall be delinquent after that
3 date.

4 (2) Each tax statement (~~shall~~) must include a notice that checks
5 for payment of taxes may be made payable to "Treasurer of
6 County" or other appropriate office, but tax statements (~~shall~~) may
7 not include any suggestion that checks may be made payable to the name
8 of the individual holding the office of treasurer nor any other
9 individual.

10 (3) When the total amount of tax or special assessments on personal
11 property or on any lot, block or tract of real property payable by one
12 person is fifty dollars or more, and if one-half of such tax be paid on
13 or before the thirtieth day of April, the remainder of such tax (~~shall~~
14 ~~be~~) is due and payable on or before the thirty-first day of October
15 following and shall be delinquent after that date.

16 (4) When the total amount of tax or special assessments on any lot,
17 block or tract of real property or on any mobile home payable by one
18 person is fifty dollars or more, and if one-half of such tax be paid
19 after the thirtieth day of April but before the thirty-first day of
20 October, together with the applicable interest and penalty on the full
21 amount of tax payable for that year, the remainder of such tax (~~shall~~
22 ~~be~~) is due and payable on or before the thirty-first day of October
23 following and (~~shall be~~) is delinquent after that date.

24 (5) Delinquent taxes under this section are subject to interest at
25 the rate of twelve percent per annum computed on a monthly basis on the
26 full year amount of tax unpaid from the date of delinquency until paid.
27 Interest (~~shall~~) must be calculated at the rate in effect at the time
28 of payment of the tax, regardless of when the taxes were first
29 delinquent. In addition, delinquent taxes under this section are
30 subject to penalties as follows:

31 (a) A penalty of three percent of the full year amount of tax
32 unpaid (~~shall be~~) is assessed on the tax delinquent on June 1st of
33 the year in which the tax is due.

34 (b) An additional penalty of eight percent (~~shall be~~) is assessed
35 on the amount of tax delinquent on December 1st of the year in which
36 the tax is due.

37 (6) Subsection (5) of this section notwithstanding, no interest or
38 penalties may be assessed during any period of armed conflict on

1 delinquent taxes imposed on the personal residences owned by active
2 duty military personnel who are participating as part of one of the
3 branches of the military involved in the conflict and assigned to a
4 duty station outside the territorial boundaries of the United States.

5 (7) During a state of emergency declared under RCW 43.06.010(12),
6 the county treasurer, on his or her own motion or at the request of any
7 taxpayer affected by the emergency, may grant extensions of the due
8 date of any taxes payable under this section as the treasurer deems
9 proper.

10 (8) For purposes of this chapter, "interest" means both interest
11 and penalties.

12 (9) All collections of interest on delinquent taxes (~~(shall)~~) must
13 be credited to the county current expense fund; but the cost of
14 foreclosure and sale of real property, and the fees and costs of
15 distraint and sale of personal property, for delinquent taxes,
16 (~~(shall)~~) must, when collected, be credited to the operation and
17 maintenance fund of the county treasurer prosecuting the foreclosure or
18 distraint or sale; and (~~(shall)~~) must be used by the county treasurer
19 as a revolving fund to defray the cost of further foreclosure,
20 distraint and sale for delinquent taxes without regard to budget
21 limitations.

22 (10)(a) For purposes of this chapter, and in accordance with this
23 section and RCW 36.29.190, the treasurer may collect taxes,
24 assessments, fees, rates, and charges by electronic bill presentment
25 and payment. Electronic bill presentment and payment may be utilized
26 as an option by the taxpayer, but the treasurer may not require the use
27 of electronic bill presentment and payment. Electronic bill
28 presentment and payment may be on a monthly or other periodic basis as
29 the treasurer deems proper for prepayments . All prepayments must be
30 paid in full by the due date specified in (c) of this subsection.

31 (b) The treasurer must provide, by electronic means, a payment
32 agreement that may include prepayment collection charges. The payment
33 agreement must be signed by the taxpayer and treasurer prior to the
34 sending of an electronic bill.

35 (c) All taxes upon real and personal property made payable by the
36 provisions of this title are due and payable to the treasurer on or
37 before the thirtieth day of April and are delinquent after that date.
38 The remainder of the tax is due and payable on or before the thirty-

1 first day of October following and is delinquent after that date. All
2 other assessments, fees, rates, and charges are delinquent after the
3 due date.

4 (d) The treasurer must pay any collection costs, investment
5 earnings, or both on prepayments to the credit of a county treasurer
6 service fund account to be created and used only for the payment of
7 expenses incurred by the treasurer, without limitation, in
8 administering the system for collecting prepayments.

9 (11) For purposes of this section, the following definitions apply:

10 (a) "Electronic bill presentment and payment" means statements,
11 invoices, or bills that are created, delivered, and paid using the
12 internet. The term includes an automatic electronic payment from a
13 person's checking account, debit account, or credit card.

14 (b) "Internet" has the same meaning as provided in RCW 19.270.010.

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