

# FINAL BILL REPORT

## SHB 2309

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Synopsis as Enacted

**Brief Description:** Providing fairness and flexibility in the payment of property taxes.

**Sponsors:** House Committee on Finance (originally sponsored by Representatives Condotta, Shea, Overstreet and Taylor).

**House Committee on Finance**  
**Senate Committee on Governmental Operations**

**Background:**

Property tax statements are mailed by the county treasurer in February of each year. To avoid interest and penalties, at least half of the amount due must be paid by April 30 and the balance is due by October 31. A person can pay property taxes in person or by mail. If the tax is less than \$50 it must be paid in full by April 30. Some counties are now accepting electronic payments via the county treasurer's website. Many lending companies pay the property tax for the homeowner from a property tax reserve account. In this case, tax statements are sent directly to the lending company.

If the current year first-half taxes are not paid by April 30, the entire tax amount becomes delinquent. Interest and penalty amounts on delinquent first half taxes are calculated on the entire year's tax amount. Interest is charged at 1 percent per month on the full amount due from the month of delinquency to the month of payment. A 3 percent penalty is also imposed on the unpaid amount of current taxes on June 1 with an additional 8 percent on the unpaid amount of current taxes as of December 1.

Under certain circumstances, the county treasurer will waive interest and penalties on delinquent property taxes. This includes missed payments due to county error or taxpayer hardship associated with a family member's passing.

**Summary:**

The requirement that interest and penalties apply to the full-year amount of property tax, regardless of amounts already paid, is modified so that these charges only apply to the unpaid balance.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

A county treasurer may waive interest and penalties on delinquent property taxes where a taxpayer paid the incorrect amount due to apparent taxpayer error and the taxpayer pays the delinquent taxes within 30 days of receiving notice that the taxes are due.

A county treasurer may accept partial payment of current and delinquent property taxes, including interest and penalties.

The act applies to taxes levied for collection in 2015 and thereafter.

**Votes on Final Passage:**

House	97	0
Senate	44	5

**Effective:** June 12, 2014