
HOUSE BILL 1430

State of Washington 63rd Legislature 2013 Regular Session

By Representatives Shea, Overstreet, and Taylor

Read first time 01/28/13. Referred to Committee on Finance.

1 AN ACT Relating to reducing property tax delinquencies by modifying
2 collection practices; and amending RCW 84.56.020.

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

4 **Sec. 1.** RCW 84.56.020 and 2010 c 200 s 1 are each amended to read
5 as follows:

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

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

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

12 (4) When the total amount of tax or special assessments on any lot,
13 block or tract of real property or on any mobile home payable by one
14 person is fifty dollars or more, and if one-half of such tax be paid
15 after the thirtieth day of April but before the thirty-first day of
16 October, together with the applicable interest and penalty on the full
17 amount of tax payable for that year, the remainder of such tax is due
18 and payable on or before the thirty-first day of October following and
19 is delinquent after that date. If made by electronic payment, the
20 treasurer must accept partial payments on taxes due.

21 (5) Delinquent taxes under this section are subject to interest at
22 the rate of twelve percent per annum, plus the interest rate for tax
23 refunds established by the department under RCW 84.69.100, computed on
24 a monthly basis on the ~~((full-year))~~ amount of tax unpaid from the date
25 of delinquency until paid. Interest must be calculated at the rate in
26 effect at the time of payment of the tax, regardless of when the taxes
27 were first delinquent. ~~((In addition, delinquent taxes under this~~
28 ~~section are subject to penalties as follows:~~

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

32 ~~(b) An additional penalty of eight percent is assessed on the~~
33 ~~amount of tax delinquent on December 1st of the year in which the tax~~
34 ~~is due.)) If made by electronic payment, the treasurer must accept~~
35 partial payments for delinquent taxes including interest and penalties
36 as provided in this section.

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 must be
13 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, must,
16 when collected, be credited to the operation and maintenance fund of
17 the county treasurer prosecuting the foreclosure or distraint or sale;
18 and must be used by the county treasurer as a revolving fund to defray
19 the cost of further foreclosure, distraint and sale for delinquent
20 taxes without regard to budget limitations.

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