
SENATE BILL 5505

State of Washington

53rd Legislature

1993 Regular Session

By Senator Williams

Read first time 02/01/93. Referred to Committee on Ways & Means.

1 AN ACT Relating to delinquent property taxes; adding a new section
2 to chapter 84.56 RCW; and adding a new section to chapter 84.38 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.56 RCW
5 to read as follows:

6 RCW 84.56.020 notwithstanding, beginning with taxes payable in 1995
7 and thereafter, if the current year's taxes payable on real property
8 exceed one hundred fifty percent of the previous year's taxes payable
9 on the property:

10 (1) No interest or penalties may be assessed for the period from
11 April 30th of the current year, through April 30th of the next year, on
12 the amount that the current year's taxes exceed one hundred fifty
13 percent of the previous year's taxes; and

14 (2) The provisions of RCW 84.56.020 regarding the payment of taxes
15 on the property shall be computed separately for the amount that the
16 current year's taxes do not exceed one hundred fifty percent of the
17 previous year's taxes and for the remaining amount.

1 This section does not apply to taxes attributable to increases in
2 value due to new construction, improvements to property, or the
3 subdivision of land.

4 This section does not apply unless the taxpayer applies to the
5 county treasurer for the benefits under this section, before April 30th
6 of the current year for which taxes are payable.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.38 RCW
8 to read as follows:

9 RCW 84.38.100 notwithstanding, beginning with taxes payable in 1995
10 and thereafter, no interest may be assessed for the period April 30th
11 of the current year, through April 30th of the next year, on the amount
12 that the current year's taxes deferred under this chapter exceed one
13 hundred fifty percent of the previous year's taxes on the property.

14 This section does not apply to taxes attributable to increases in
15 value due to new construction, improvements to property, or the
16 subdivision of land.

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