

**SUBSTITUTE HOUSE BILL 2116**

**State of Washington**

**54th Legislature**

**1996 Regular Session**

**By** House Committee on Finance (originally sponsored by Representatives Dyer, Ballasiotes, Hankins, Lisk, D. Schmidt, Cooke, Crouse, Hymes, Lambert, Huff, Foreman, Horn, Pennington, Elliot, L. Thomas, Mulliken, Blanton, Cairnes, Johnson, Buck, Skinner, Pelesky, Reams, Clements, Mitchell, McMorris, Robertson, Sherstad, Hargrove, Backlund, D. Sommers, B. Thomas, Schoesler, Honeyford, McMahan, Talcott, Smith, Goldsmith, Dickerson, Romero, Koster, Carrell, Delvin, Basich, Campbell, Sheahan, Quall, Morris, Fuhrman, Carlson, Hickel, Thompson, Stevens, Costa and Benton)

Read first time 02/02/96.

1 AN ACT Relating to an exception due to good cause for late payment  
2 of property taxes; reenacting and amending RCW 84.56.020; and creating  
3 a new section.

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

5 **Sec. 1.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 ú 1 are  
6 each reenacted and amended to read as follows:

7 (1) The county treasurer shall be the receiver and collector of all  
8 taxes extended upon the tax rolls of the county, whether levied for  
9 state, county, school, bridge, road, municipal or other purposes, and  
10 also of all fines, forfeitures or penalties received by any person or  
11 officer for the use of his or her county. All taxes upon real and  
12 personal property made payable by the provisions of this title shall be  
13 due and payable to the treasurer on or before the thirtieth day of  
14 April and shall be delinquent after that date: PROVIDED, That each tax  
15 statement shall include a notice that checks for payment of taxes may  
16 be made payable to "Treasurer of . . . . . County" or other  
17 appropriate office, but tax statements shall not include any suggestion  
18 that checks may be made payable to the name of the individual holding  
19 the office of treasurer nor any other individual: PROVIDED FURTHER,

1 That when the total amount of tax or special assessments on personal  
2 property or on any lot, block or tract of real property payable by one  
3 person is thirty dollars or more, and if one-half of such tax be paid  
4 on or before the thirtieth day of April, the remainder of such tax  
5 shall be due and payable on or before the thirty-first day of October  
6 following and shall be delinquent after that date: PROVIDED FURTHER,  
7 That when the total amount of tax or special assessments on any lot,  
8 block or tract of real property payable by one person is thirty dollars  
9 or more, and if one-half of such tax be paid after the thirtieth day of  
10 April but before the thirty-first day of October, together with the  
11 applicable interest and penalty on the full amount of such tax, the  
12 remainder of such tax shall be due and payable on or before the thirty-  
13 first day of October following and shall be delinquent after that date.

14 (2) Delinquent taxes under this section are subject to interest at  
15 the rate of twelve percent per annum computed on a monthly basis from  
16 the date of delinquency until paid. Interest shall be calculated at  
17 the rate in effect at the time of payment of the tax, regardless of  
18 when the taxes were first delinquent. In addition, delinquent taxes  
19 under this section are subject to penalties as follows:

20 (a) A penalty of three percent shall be assessed on the amount of  
21 tax delinquent on June 1st of the year in which the tax is due.

22 (b) An additional penalty of eight percent shall be assessed on the  
23 total amount of tax delinquent on December 1st of the year in which the  
24 tax is due.

25 (3) No interest or penalties may be assessed if the tax is paid  
26 within one month of the due date, if the taxpayer requests the waiver  
27 in writing, and one or more of the following events or circumstances  
28 exist:

29 (a) Death of the taxpayer or a member of the taxpayer's immediate  
30 family, within thirty days of the due date. Immediate family is  
31 defined as spouse, children, parents, or persons living in the same  
32 household;

33 (b) Incorrect written advice regarding payment of property taxes  
34 received from county treasurer's staff, county assessor's staff, or  
35 staff of the property tax advisor designated under RCW 84.48.140;

36 (c) Natural disaster such as flood or earthquake that prevents  
37 timely payment. The natural disaster declaration must be made by the  
38 governor of the state and applies only to those counties listed in the  
39 declaration. The county legislative authority shall recognize the

1 disaster by resolution and define the area of the county that will  
2 qualify for the waiver. The waiver shall apply only to owner-occupied  
3 improved properties and mobile homes; or

4 (d) Delay or loss related to the delivery of the tax payment by the  
5 postal service and documented by the postal service.

6 (4) Subsection (2) of this section notwithstanding, no interest or  
7 penalties may be assessed for the period April 30, 1991, through  
8 December 31, 1991, on delinquent 1991 taxes which are imposed on  
9 personal residences owned by military personnel who participated in the  
10 situation known as "Operation Desert Shield," "Operation Desert Storm,"  
11 or any following operation from August 2, 1990, to a date specified by  
12 an agency of the federal government as the end of such operations.

13 ~~((4))~~ (5) For purposes of this chapter, "interest" means both  
14 interest and penalties.

15 ~~((5))~~ (6) All collections of interest on delinquent taxes shall  
16 be credited to the county current expense fund; but the cost of  
17 foreclosure and sale of real property, and the fees and costs of  
18 distraint and sale of personal property, for delinquent taxes, shall,  
19 when collected, be credited to the operation and maintenance fund of  
20 the county treasurer prosecuting the foreclosure or distraint or sale;  
21 and shall be used by the county treasurer as a revolving fund to defray  
22 the cost of further foreclosure, distraint and sale for delinquent  
23 taxes without regard to budget limitations.

24 NEW SECTION. Sec. 2. This act is effective for taxes levied for  
25 collection in 1996 and thereafter.

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