

HOUSE BILL 2116

State of Washington

54th Legislature

1996 Regular Session

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 01/08/96. Referred to Committee on Finance.

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 and the taxpayer shows good cause for
27 late payment. Good cause may be shown by one or more of the following
28 events or circumstances:

29 (a) Death or serious illness of the taxpayer or the taxpayer's
30 immediate family;

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

34 (c) Natural disaster such as flood or earthquake that prevented
35 timely payment; or

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

38 (4) Subsection (2) of this section notwithstanding, no interest or
39 penalties may be assessed for the period April 30, 1991, through

1 December 31, 1991, on delinquent 1991 taxes which are imposed on
2 personal residences owned by military personnel who participated in the
3 situation known as "Operation Desert Shield," "Operation Desert Storm,"
4 or any following operation from August 2, 1990, to a date specified by
5 an agency of the federal government as the end of such operations.

6 ~~((4))~~ (5) For purposes of this chapter, "interest" means both
7 interest and penalties.

8 ~~((5))~~ (6) All collections of interest on delinquent taxes shall
9 be credited to the county current expense fund; but the cost of
10 foreclosure and sale of real property, and the fees and costs of
11 distraint and sale of personal property, for delinquent taxes, shall,
12 when collected, be credited to the operation and maintenance fund of
13 the county treasurer prosecuting the foreclosure or distraint or sale;
14 and shall be used by the county treasurer as a revolving fund to defray
15 the cost of further foreclosure, distraint and sale for delinquent
16 taxes without regard to budget limitations.

17 NEW SECTION. **Sec. 2.** This act is effective for taxes levied for
18 collection in 1996 and thereafter.

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