
SUBSTITUTE SENATE BILL 5069

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Haugen, Winsley and Sheldon)

Read first time 02/23/95.

1 AN ACT Relating to payment of property taxes; reenacting and
2 amending RCW 84.56.020; adding new sections to chapter 84.56 RCW; and
3 creating a new section.

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

5 NEW SECTION. **Sec. 1.** A taxpayer may pay taxes using the processes
6 under either: RCW 84.56.020 and section 2 of this act; or, if the
7 county treasurer adopts procedures under section 3 of this act,
8 sections 2 and 3 of this act. However, all personal property accounts
9 other than accounts for mobile homes must follow the process under RCW
10 84.56.020 and may also pay under section 2 of this act.

11 NEW SECTION. **Sec. 2.** In the payment of taxes, interest,
12 penalties, and costs, the county treasurer may accept only full payment
13 of the amount due by a credit card or debit card issued by a bank or
14 other financial institution. The taxpayer desiring to pay taxes by a
15 credit card or debit card shall bear the cost of processing the credit
16 card or debit card transaction by the county. Claims for refunds,
17 authorized under chapter 84.69 RCW, may be made by a credit transaction

1 to the account of the holder of a credit card or debit card when the
2 original payment was made by credit card or debit card.

3 NEW SECTION. **Sec. 3.** (1)(a) The county treasurer may adopt
4 procedures to do one or more of the following:

5 (i) Allow all eligible taxpayers to pay in installments; or

6 (ii) Specify certain conditions, such as allowing electronic
7 transfer of payments; and

8 (b) If the treasurer allows payment in installments, the tax amount
9 must exceed two hundred dollars, be divided into equal portions, and
10 each portion paid by the last day of the month each month beginning in
11 March and ending in October of the year the in which the tax is due.

12 (2)(a) The county treasurer shall be the receiver and collector of
13 all taxes extended upon the tax rolls of the county, whether levied for
14 state, county, school, bridge, road, municipal or other purposes, and
15 also of all fines, forfeitures or penalties received by any person or
16 officer for the use of his or her county. All taxes upon real and
17 personal property, except as otherwise provided in section 1 of this
18 act, made payable by the provisions of this title shall be due and
19 payable to the treasurer.

20 (b) Each tax statement shall include a notice that checks for
21 payment of taxes may be made payable to "Treasurer of
22 County" or other appropriate office, but tax statements shall not
23 include any suggestion that checks may be made payable to the name of
24 the individual holding the office of treasurer nor any other
25 individual.

26 (3) For a payment missed under this section, a taxpayer owes the
27 amount of the missed payments plus interest on the unpaid balance for
28 the number of months delinquent. Delinquent taxes under this section
29 are subject to interest at the rate of one percent per month simple
30 interest computed on a monthly basis from the date of delinquency until
31 paid. Interest shall be calculated at the rate in effect at the time
32 of payment of the tax, regardless of when the taxes were first
33 delinquent. In addition, an additional penalty of ten percent shall be
34 assessed on the total amount of tax delinquent on December 1st of the
35 year in which the tax is due.

36 (4) For purposes of this chapter, "interest" means both interest
37 and penalties.

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

10 (6) If the ownership of property for which taxes are being paid
11 under this section is transferred, all taxes due under this section
12 must be paid before the title to the property is transferred.

13 (7) The treasurer must be reimbursed by the legislature, under RCW
14 43.135.060(1), or the treasurer may charge a service fee up to four
15 dollars per taxpayer's account each year, for the treasurer's costs of
16 implementing this section.

17 **Sec. 4.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1 are
18 each reenacted and amended to read as follows:

19 (1) The county treasurer shall be the receiver and collector of all
20 taxes extended upon the tax rolls of the county, whether levied for
21 state, county, school, bridge, road, municipal or other purposes, and
22 also of all fines, forfeitures or penalties received by any person or
23 officer for the use of his or her county. All taxes upon real and
24 personal property made payable by the provisions of this title shall be
25 due and payable to the treasurer on or before the thirtieth day of
26 April and shall be delinquent after that date: PROVIDED, That each tax
27 statement shall include a notice that checks for payment of taxes may
28 be made payable to "Treasurer of County" or other
29 appropriate office, but tax statements shall not include any suggestion
30 that checks may be made payable to the name of the individual holding
31 the office of treasurer nor any other individual: PROVIDED FURTHER,
32 That when the total amount of tax or special assessments on personal
33 property or on any lot, block or tract of real property payable by one
34 person is thirty dollars or more, and if one-half of such tax be paid
35 on or before the thirtieth day of April, the remainder of such tax
36 shall be due and payable on or before the thirty-first day of October
37 following and shall be delinquent after that date: PROVIDED FURTHER,
38 That when the total amount of tax or special assessments on any lot,

1 block or tract of real property payable by one person is ((~~thirty~~)
2 fifty dollars or more, and if one-half of such tax be paid after the
3 thirtieth day of April but before the thirty-first day of October,
4 together with the applicable interest and penalty on the full amount of
5 such tax, the remainder of such tax shall be due and payable on or
6 before the thirty-first day of October following and shall be
7 delinquent after that date.

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

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

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

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

26 (4) For purposes of this chapter, "interest" means both interest
27 and penalties.

28 (5) All collections of interest on delinquent taxes shall be
29 credited to the county current expense fund; but the cost of
30 foreclosure and sale of real property, and the fees and costs of
31 distraint and sale of personal property, for delinquent taxes, shall,
32 when collected, be credited to the operation and maintenance fund of
33 the county treasurer prosecuting the foreclosure or distraint or sale;
34 and shall be used by the county treasurer as a revolving fund to defray
35 the cost of further foreclosure, distraint and sale for delinquent
36 taxes without regard to budget limitations.

37 NEW SECTION. **Sec. 5.** Sections 1 through 3 of this act are each
38 added to chapter 84.56 RCW.

1 NEW SECTION. **Sec. 6.** This act applies to taxes payable in 1996
2 and thereafter.

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