CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6126

Chapter 153, Laws of 1996

54th Legislature
1996 Regular Session

COUNTY TREASURY RECEIPTING PRACTICES REVISED

EFFECTIVE DATE: 6/6/96

Passed by the Senate March 2, 1996
YEAS 47  NAYS 1

JOEL PRITCHARD
President of the Senate

Passed by the House February 27, 1996
YEAS 98  NAYS 0

CLYDE BALLARD
Speaker of the
House of Representatives

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is SUBSTITUTE SENATE BILL 6126 as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN
Secretary

Approved March 25, 1996

FILED

March 25, 1996 - 4:27 p.m.

MIKE LOWRY
Governor of the State of Washington

Secretary of State
State of Washington
AN ACT Relating to county treasurer receipting practices; amending RCW 84.56.340; reenacting and amending RCW 84.56.020; adding a new section to chapter 36.29 RCW; and creating a new section.

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

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

(1) The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his or her county. All taxes upon real and personal property made payable by the provisions of this title shall be due and payable to the treasurer on or before the thirtieth day of April and, except as provided in this section, shall be delinquent after that date.(Provided, That).

(2) Each tax statement shall include a notice that checks for payment of taxes may be made payable to "Treasurer of . . . . . . . . County" or other appropriate office, but tax statements shall not include any suggestion that checks may be made payable to the name of
the individual holding the office of treasurer nor any other
individual (\textit{PROVIDED FURTHER, That})\textdagger.

(3) When the total amount of tax or special assessments on personal
property or on any lot, block or tract of real property payable by one
person is \((\text{thirty})\) fifty dollars or more, and if one-half of such tax
be paid on or before the thirtieth day of April, the remainder of such
tax shall be due and payable on or before the thirty-first day of
October following and shall be delinquent after that date (\textit{PROVIDED
FURTHER, That})\textdagger.

(4) When the total amount of tax or special assessments on any lot,
block or tract of real property \textit{or} on any mobile home payable by one
person is \((\text{thirty})\) fifty dollars or more, and if one-half of such tax
be paid after the thirtieth day of April but before the thirty-first
day of October, together with the applicable interest and penalty on
the full amount of \((\text{such})\) tax payable for that year, the remainder of
such tax shall be due and payable on or before the thirty-first day of
October following and shall be delinquent after that date.

\((\text{2})\) (5) Delinquent taxes under this section are subject to
interest at the rate of twelve percent per annum computed on a monthly
basis on the full year amount of tax unpaid from the date of
delinquency until paid. Interest shall be calculated at the rate in
effect at the time of payment of the tax, regardless of when the taxes
were first delinquent. In addition, delinquent taxes under this
section are subject to penalties as follows:

(a) A penalty of three percent of the full year amount of tax
unpaid shall be assessed on the \((\text{amount of})\) tax delinquent on June
1st of the year in which the tax is due.

(b) An additional penalty of eight percent shall be assessed on the
\((\text{total})\) amount of tax delinquent on December 1st of the year in which
the tax is due.

\((\text{3})\) (6) Subsection \((\text{2})\) (5) of this section notwithstanding,
no interest or penalties may be assessed for the period April 30,
\((1991)\) \((1996), through December 31, \((1991)\) \((1996), on delinquent
\((1991)\) taxes imposed in 1995 for collection in 1996 which are imposed
on the personal residences owned by military personnel who participated
in the situation known as ("\text{Operation Desert Shield,}" "\text{Operation
Desert Storm,}" or any following operation from August 2, 1990, to a
date specified by an agency of the federal government as the end of
such operations)) \"\text{Joint Endeavor.}"
For purposes of this chapter, "interest" means both interest and penalties.

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

Sec. 2. RCW 84.56.340 and 1994 c 301 s 53 are each amended to read as follows:

Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, or upon such person's undivided fractional interest in such a property, may do so by applying to the county assessor, who must carefully investigate and ascertain the relative or proportionate value said part or part interest bears to the whole tract assessed, on which basis the assessment must be divided, and the assessor shall forthwith certify such proportionate value to the county treasurer: PROVIDED, That excepting when property is being acquired for public use, or where a person or financial institution desires to pay the taxes and any penalties and interest on a mobile home upon which they have a lien by mortgage or otherwise, no segregation of property for tax purposes shall be made unless all current year and delinquent taxes and assessments on the entire tract have been paid in full. The county assessor shall duly certify the proportionate value to the county treasurer. The county treasurer, upon receipt of certification, shall duly accept payment and issue receipt on the apportionment certified by the county assessor. In cases where protest is filed to said division appeal shall be made to the county legislative authority at its next regular session for final division, and the county treasurer shall accept and receipt for said taxes as determined and ordered by the county legislative authority. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole.
NEW SECTION.  Sec. 3. A new section is added to chapter 36.29 RCW to read as follows:

County treasurers are authorized to accept credit cards, charge cards, debit cards, federal wire, and automatic clearinghouse system transactions, or other electronic communication, for any payment of any kind including, but not limited to, taxes, fines, interest, penalties, special assessments, fees, rates, charges, or moneys due counties. A payer desiring to pay by a credit card, charge card, debit card, federal wire, automatic clearinghouse system, or other electronic communication shall bear the cost of processing the transaction in an amount determined by the treasurer. Such determination shall be based upon costs incurred by the treasurer including handling, collecting, discount, disbursing, and accounting for the transaction.

NEW SECTION.  Sec. 4. This act is effective for taxes levied for collection in 1997 and thereafter.

Passed the Senate March 2, 1996.
Passed the House February 27, 1996.
Approved by the Governor March 25, 1996.
Filed in Office of Secretary of State March 25, 1996.