

2 **ESSB 6205** - H COMM AMD **ADOPTED 3-10-98**

3 By Committee on Finance

4

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 84.56.025 and 1984 c 185 s 1 are each amended to read
8 as follows:

9 (1) The interest and penalties for delinquencies on property taxes,
10 which taxes are levied on real estate in the year of a conveyance of
11 the real estate and which are collected in the following year, shall be
12 waived by the county treasurer under the following circumstances:

13 ~~((1))~~ (a) Records conveying the real estate were filed with the
14 county auditor on or before November 30 of the year the taxes are
15 levied;

16 ~~((2))~~ (b) A grantee's name and address are included in the
17 records; and

18 ~~((3))~~ (c) The notice for these taxes due, as provided in RCW
19 84.56.050, was not sent to a grantee due to error by the county. Where
20 such waiver of interest and penalties has occurred, the full amount of
21 interest and penalties shall be reinstated if the grantee fails to pay
22 the delinquent taxes within thirty days of receiving notice that the
23 taxes are due. Each county treasurer shall, subject to guidelines
24 prepared by the department of revenue, establish administrative
25 procedures to determine if grantees are eligible for this waiver.

26 (2) In addition to the waiver under subsection (1) of this section,
27 the interest and penalties for delinquencies on property taxes shall be
28 waved by the county treasurer under the following circumstances:

29 (a) The taxpayer fails to make one payment under RCW 84.56.020 by
30 the due date on the taxpayer's personal residence because of hardship
31 caused by the death of the taxpayer's spouse if the taxpayer notifies
32 the county treasurer of the hardship within sixty days of the tax due
33 date; or

34 (b) The taxpayer fails to make one payment under RCW 84.56.020 by
35 the due date on the taxpayer's parent's or stepparent's personal
36 residence because of hardship caused by the death of the taxpayer's

1 parent or stepparent if the taxpayer notifies the county treasurer of
2 the hardship within sixty days of the tax due date.

3 (3) Before allowing a hardship waiver under subsection (2) of this
4 section, the county treasurer may require a copy of the death
5 certificate along with an affidavit signed by the taxpayer."

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