
SUBSTITUTE SENATE BILL 6205

State of Washington

55th Legislature

1998 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators McCaslin, Haugen, Patterson, Benton, Bauer, Winsley and Oke)

Read first time 02/02/98.

1 AN ACT Relating to waiver of interest on residential property taxes
2 that are delinquent because of hardship due to the death of the
3 taxpayer's spouse or parent; and amending RCW 84.56.025.

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

5 **Sec. 1.** RCW 84.56.025 and 1984 c 185 s 1 are each amended to read
6 as follows:

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

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

13 ((+2)) (b) A grantee's name and address are included in the
14 records; and

15 ((+3)) (c) The notice for these taxes due, as provided in RCW
16 84.56.050, was not sent to a grantee due to error by the county. Where
17 such waiver of interest and penalties has occurred, the full amount of
18 interest and penalties shall be reinstated if the grantee fails to pay
19 the delinquent taxes within thirty days of receiving notice that the

1 taxes are due. Each county treasurer shall, subject to guidelines
2 prepared by the department of revenue, establish administrative
3 procedures to determine if grantees are eligible for this waiver;

4 (2) Missing one deadline under subsection (1)(c) of this section
5 for the taxpayer's personal residence if the taxpayer claims that the
6 delinquency is due to hardship caused by the death of the taxpayer's
7 spouse and the taxpayer notifies the county treasurer of the hardship
8 within sixty days of the tax due date; or

9 (3) Missing one deadline under subsection (1)(c) of this section
10 for the taxpayer's parent's personal residence if the taxpayer claims
11 that the delinquency is due to hardship caused by the death of the
12 taxpayer's parent and the taxpayer notifies the county treasurer of the
13 hardship within sixty days of the tax due date.

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