

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE SENATE BILL 5574

55th Legislature
1997 Regular Session

Passed by the Senate April 26, 1997
YEAS 43 NAYS 1

President of the Senate

Passed by the House April 26, 1997
YEAS 89 NAYS 0

**Speaker of the
House of Representatives**

Approved

Governor of the State of Washington

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 5574** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

**Secretary of State
State of Washington**

1 (a) A statement of both the prior and the new true and fair value
2 ((and)), stating separately land and improvement values;

3 (b) The ratio of the assessed value to the true and fair value on
4 which the assessment of the property is based((, stating separately
5 land and improvement values, and));

6 (c) A brief statement of the procedure for appeal to the board of
7 equalization and the time, date, and place of the meetings of the
8 board;

9 (d) A statement informing the taxpayer that the taxpayer may call
10 the county to request a copy of the property tax statement that is
11 issued under RCW 84.56.050. The copy of the property tax notice shall
12 clearly state in bold-face type that it is not a bill and is for
13 informational purposes only; and

14 (e) A statement that information concerning the zoning and other
15 land use restrictions on the property may be obtained by calling the
16 city or county planning department.

17 (3) The notice shall be mailed by the assessor to the taxpayer.
18 For the purposes of this section, "taxpayer" means any person charged,
19 or whose property is charged, with property tax.

20 (4) If any taxpayer, as shown by the tax rolls, holds solely a
21 security interest in the real property which is the subject of the
22 notice, pursuant to a mortgage, contract of sale, or deed of trust,
23 such taxpayer shall((, upon written request of the assessor,))
24 supply((, within thirty days of receipt of such request,)) to the
25 assessor for the county in which the parcel is located the name and
26 address of the person making payments for property tax purposes
27 pursuant to the mortgage, contract of sale, or deed of trust, and
28 thereafter such person shall also receive a copy of the notice provided
29 for in this section. Willful failure to comply with ((such request
30 within the time limitation provided for herein shall)) this subsection
31 makes such taxpayer subject to a maximum civil penalty of five dollars
32 for each parcel of real property in which it holds the security
33 interest, the aggregate of such penalties in any one year not to exceed
34 five thousand dollars. The penalties provided for ((herein)) in this
35 subsection shall be recoverable in an action by the county prosecutor,
36 and when recovered shall be deposited in the county current expense
37 fund. ((The assessor shall make the request provided for by this
38 section during the month of January.))

1 **Sec. 102.** RCW 84.56.050 and 1991 c 245 s 17 are each amended to
2 read as follows:

3 (1) On receiving the tax rolls the county treasurer shall post all
4 real and personal property taxes from the rolls to the treasurer's tax
5 roll, and shall carry forward to the current tax rolls a memorandum of
6 all delinquent taxes on each and every description of property, and
7 enter the same on the property upon which the taxes are delinquent
8 showing the amounts for each year.

9 (2) The treasurer shall notify each taxpayer in the county, at the
10 expense of the county, of the amount of the real and personal property,
11 and the current and delinquent amount of tax due on the same; and the
12 treasurer shall have printed on the notice the name of each tax and the
13 levy made on the same.

14 (3) As soon as practical, but not later than the first tax year
15 after a major change in data systems or software used by the treasurer
16 or tax year 2003, whichever is earlier, the notice shall at a minimum
17 contain the following information and this information must be
18 separately stated on the notice:

19 (a) The name and address of the taxpayer;

20 (b) The name, address, and telephone number of the county issuing
21 the notice;

22 (c) The parcel number as noted in the county records;

23 (d) The property address if one exists, or the abbreviated legal
24 description;

25 (e) The year for which the taxes are due;

26 (f) The assessed valuation of the parcel's land value and
27 improvement value, and the assessment year, determined by the county
28 assessor's office;

29 (g) Current billing information containing each type of taxing
30 jurisdiction levying a tax on the identified parcel, and the total
31 amount due for each type of taxing jurisdiction:

32 (i) As a result of regular property taxes, expressed as a dollar
33 amount; and

34 (ii) As a result of the aggregate of all voter-approved levies,
35 including special levies and assessments, expressed as a dollar amount;

36 (h) The total taxes due and payable from the taxpayer, including
37 any delinquent taxes when included and any interest or penalties due as
38 of a specific future date. The treasurer shall include a phone number
39 for current interest and penalty calculations; and

1 (i) A notice of the payment due dates and possible delinquency
2 penalties and interest.

3 (4) In any county where the county treasurer includes multiple
4 parcels of land on a combined tax statement to a single owner, the
5 county treasurer is not required to comply with subsection (3)(d) and
6 (g) of this section. A taxpayer may request a separate tax statement
7 on any or all parcels.

8 (5) The county treasurer shall be the sole collector of all
9 delinquent taxes and all other taxes due and collectible on the tax
10 rolls of the county(~~;~~ ~~PROVIDED, That~~)).

11 (6) For the purposes of this section, the term "taxpayer" (~~as used~~
12 ~~in this section shall~~) means any person charged, or whose property is
13 charged, with property tax(~~;~~ ~~and~~)).

14 (7) The person to be notified under subsection (2) of this section
15 is (~~that~~) the person whose name appears on the tax rolls (~~herein~~
16 ~~mentioned: PROVIDED, FURTHER, That~~) of the county issuing the notice.
17 If no name so appears the person to be notified is that person shown by
18 the treasurer's tax rolls or duplicate tax receipts of any preceding
19 year as the payer of the tax last paid on the property in question.

20 (8) The name of the state property tax levy for the support of the
21 common schools shall be entitled "state property tax levy" and shall
22 not indicate its use for the support of the common schools.

23 **Sec. 103.** RCW 84.52.054 and 1986 c 133 s 2 are each amended to
24 read as follows:

25 (1) Any ballot proposition submitted to the voters requesting the
26 additional tax provided for in (~~subparagraph (a) of the seventeenth~~
27 ~~amendment to~~) Article VII, section 2 (a) and (b) of the state
28 Constitution (~~as amended by Amendment 59 and as thereafter amended,~~)
29 and specifically authorized by RCW 84.52.052, (~~as now or hereafter~~
30 ~~amended, and RCW~~) 84.52.053 (~~and~~), 84.52.0531, and 84.52.056, or any
31 other proposition submitted to the voters for regular or excess
32 property tax levies shall (~~be set forth in terms of dollars on the~~
33 ~~ballot of the proposition to be submitted to the voters, together with~~
34 ~~an estimate of the dollar rate of tax levy that will be required to~~
35 ~~produce the dollar amount; and~~) contain the following information in
36 the official ballot title submitted to the voters:

37 (a) The total dollar amount proposed to be collected during the
38 entire period of the levy;

1 (b) An estimate of the dollar rate of the tax levy that will be
2 required for each one thousand dollars of assessed value to produce the
3 total dollar amount proposed in (a) of this subsection;

4 (c) An estimate of the total tax liability for one hundred thousand
5 dollars of taxable value based on the estimated dollar amount of tax
6 levy in (b) of this subsection; and

7 (d) A statement of the proposed use or uses of the tax levies
8 requested.

9 (2) Any ballot proposition submitted to the voters requesting the
10 additional tax provided for in Article VII, section 2 (a) and (b) of
11 the state Constitution and specifically authorized by RCW 84.52.052,
12 84.52.053, 84.52.0531, and 84.52.056, or any other proposition
13 submitted to the voters for regular or excess property tax levies
14 lasting longer than one year shall contain the following information in
15 the official ballot title submitted to the voters:

16 (a) The total dollar amount proposed to be collected during the
17 entire period of the levy;

18 (b) The total dollar amount proposed to be collected during each
19 year of the period for which the tax levy is proposed. The total
20 dollar amount for each annual levy in the period may be equal or in
21 different amounts;

22 (c) An estimate of the dollar rate of the tax levy that will be
23 required for each one thousand dollars of assessed value to produce the
24 total dollar amounts proposed in (b) of this subsection;

25 (d) A statement as to whether the proposed levy is a new levy or a
26 replacement levy, and if a replacement levy, an estimate of the
27 proposed increase or decrease of the dollar rate of the tax levy as
28 compared with the existing levy;

29 (e) An estimate of the total tax liability for one hundred thousand
30 dollars of taxable value based on the estimated dollar amount of tax
31 levy in (b) of this subsection; and

32 (f) A statement of the proposed use or uses of the tax levies
33 requested.

34 (3) The county assessor, in spreading ((this)) any voter-approved
35 tax upon the rolls, shall determine the eventual dollar rate required
36 to produce the amount of dollars so voted upon, regardless of the
37 estimate of dollar rate of tax levy carried in ((said)) the
38 proposition. ((In the case of a school district proposition for a
39 particular period, the dollar amount and the corresponding estimate of

1 ~~the dollar rate of tax levy shall be set forth for each of the years in~~
2 ~~that period. The dollar amount for each annual levy in the particular~~
3 ~~period may be equal or in different amounts.))~~

4 NEW SECTION. Sec. 104. RCW 84.56.022 and 1995 c 180 s 1 & 1994 c
5 301 s 48 are each repealed.

6 **PART II**
7 **REVISED BILLING PROCEDURES**

8 **Sec. 201.** RCW 84.56.020 and 1996 c 153 s 1 are each amended to
9 read as follows:

10 (1) The county treasurer shall be the receiver and collector of all
11 taxes extended upon the tax rolls of the county, whether levied for
12 state, county, school, bridge, road, municipal or other purposes, and
13 also of all fines, forfeitures or penalties received by any person or
14 officer for the use of his or her county.

15 All taxes upon real and personal property made payable by the
16 provisions of this title shall be due and payable to the county
17 treasurer on or before the thirtieth day of April and, except as
18 provided in this section, shall be delinquent after that date.

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

25 (3) When the total amount of tax or special assessments on personal
26 property or on any lot, block or tract of real property payable by one
27 person is fifty dollars or more, and if one-half of such tax be paid on
28 or before the thirtieth day of April, the remainder of such tax shall
29 be due and payable on or before the thirty-first day of October
30 following and shall be delinquent after that date.

31 (4) When the total amount of tax or special assessments on any lot,
32 block or tract of real property or on any mobile home payable by one
33 person is fifty dollars or more, and if one-half of such tax be paid
34 after the thirtieth day of April but before the thirty-first day of
35 October, together with the applicable interest and penalty on one-half
36 of the full amount of tax payable for that year, the remainder of such

1 tax shall be due and payable on or before the thirty-first day of
2 October following and shall be delinquent after that date.

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

10 (a) A penalty of three percent of the full year amount of tax
11 unpaid shall be assessed on the tax delinquent on June 1st of the year
12 in which the tax is due.

13 (b) An additional penalty of eight percent shall be assessed on the
14 amount of tax delinquent on December 1st of the year in which the tax
15 is due.

16 ~~((Subsection (5) of this section notwithstanding, no interest
17 or penalties may be assessed for the period April 30, 1996, through
18 December 31, 1996, on delinquent taxes imposed in 1995 for collection
19 in 1996 which are imposed on the personal residences owned by military
20 personnel who participated in the situation known as "Joint Endeavor."~~

21 ~~(7))~~ For purposes of this chapter, "interest" means both interest
22 and penalties.

23 ~~((8))~~ (7) All collections of interest on delinquent taxes shall
24 be credited to the county current expense fund; but the cost of
25 foreclosure and sale of real property, and the fees and costs of
26 distraint and sale of personal property, for delinquent taxes, shall,
27 when collected, be credited to the operation and maintenance fund of
28 the county treasurer prosecuting the foreclosure or distraint or sale;
29 and shall be used by the county treasurer as a revolving fund to defray
30 the cost of further foreclosure, distraint and sale for delinquent
31 taxes without regard to budget limitations.

32 **PART III**

33 **EFFECTIVE DATE**

34 NEW SECTION. **Sec. 301.** This act is effective for taxes levied for
35 collection in 1998 and thereafter.

PART IV
MISCELLANEOUS

1
2
3 NEW SECTION. **Sec. 401.** Part headings used in this act are not any
4 part of the law.

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