

6205-S

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

Brief Title: Allowing waiver of interest and penalties on property taxes delinquent because of hardship.

**SB 6205-S.E - DIGEST**

(DIGEST AS ENACTED)

Provides that the interest and penalties for delinquencies on property taxes shall be waived by the county treasurer under the following circumstances: (1) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by the death of the taxpayer's spouse if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date; or

(2) the taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's parent's personal residence because of hardship caused by the death of the taxpayer's parent if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date.

Provides that before allowing a hardship waiver, the county treasurer may require a copy of the death certificate along with an affidavit signed by the taxpayer.