

HOUSE BILL 2785

State of Washington 57th Legislature 2002 Regular Session

By Representatives Roach, Mielke, Anderson, Bush and Pearson

Read first time 01/28/2002. Referred to Committee on Finance.

1 AN ACT Relating to delinquent property tax interest and penalties;
2 and amending RCW 84.56.020.

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

4 **Sec. 1.** RCW 84.56.020 and 1996 c 153 s 1 are each amended to read
5 as follows:

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

15 (2) Each tax statement shall include a notice that checks for
16 payment of taxes may be made payable to "Treasurer of
17 County" or other appropriate office, but tax statements shall not
18 include any suggestion that checks may be made payable to the name of

1 the individual holding the office of treasurer nor any other
2 individual.

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

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

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

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

27 (b) An additional penalty of (~~eight~~) three percent shall be
28 assessed on the amount of tax delinquent on December 1st of the year in
29 which the tax is due.

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

35 (7) For purposes of this chapter, "interest" means both interest
36 and penalties.

37 (8) All collections of interest on delinquent taxes shall be
38 credited to the county current expense fund; but the cost of
39 foreclosure and sale of real property, and the fees and costs of

1 distraint and sale of personal property, for delinquent taxes, shall,
2 when collected, be credited to the operation and maintenance fund of
3 the county treasurer prosecuting the foreclosure or distraint or sale;
4 and shall be used by the county treasurer as a revolving fund to defray
5 the cost of further foreclosure, distraint and sale for delinquent
6 taxes without regard to budget limitations.

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