

# SENATE BILL REPORT

## SB 5314

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As Reported by Senate Committee On:  
Local Government, February 2, 2017

**Title:** An act relating to county treasurer administrative efficiencies.

**Brief Description:** Concerning county treasurer administrative efficiencies.

**Sponsors:** Senators Wilson, Sheldon, Rivers, Becker, Miloscia and Warnick.

**Brief History:**

**Committee Activity:** Local Government: 1/26/17, 2/02/17 [DPS].

### Brief Summary of Substitute Bill

- Makes optional a requirement that the county treasurer provide a payment agreement.
- Creates different tax notice requirements if paid by a bank.
- Allows electronic signatures for certain forms submitted to the Department of Revenue (DOR).

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### SENATE COMMITTEE ON LOCAL GOVERNMENT

**Majority Report:** That Substitute Senate Bill No. 5314 be substituted therefor, and the substitute bill do pass.

Signed by Senators Short, Chair; Angel, Vice Chair; Takko, Ranking Minority Member; Palumbo.

**Staff:** Bonnie Kim (786-7316)

**Background:** Real and personal property is subject to regular property taxes each year. Regular property tax means a property tax levied by or for a taxing district subject to certain constitutional and statutory limitations. Junior taxing districts, such as cemetery districts, rural library districts, and park and recreation districts, may also impose a regular property tax. Property taxes for all property listed, assessed, and placed on county tax rolls are collected by the county treasurer.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

On receipt of the certification of the tax rolls from the county auditor, the county treasurer must notify each taxpayer of the amount of real and personal property, the name of each tax and levy on such property, and any delinquent amount of tax due.

A taxpayer is the person charged or whose property is charged with property tax. The person notified of the taxes due is the person whose name appears on the tax roll.

**Summary of Bill (First Substitute):** Makes optional a requirement that the county treasurer provide a payment agreement providing for payment of current year taxes and adds partial payment collection charges to the payment agreement.

If real property taxes are paid by a bank, the name of each tax and levy in the property tax information on the county treasurer's website satisfies tax notice requirements.

When a sale of real property occurs but no instrument is recorded in the county where tax is due, the sale must be reported to DOR within five days of the sale. DOR may require certain forms which may be signed electronically by both the transferor and transferee. Payment of outstanding tax must accompany the forms.

**EFFECT OF CHANGES MADE BY LOCAL GOVERNMENT COMMITTEE (First Substitute):**

- Allows county treasurers to accept partial payment of current and delinquent taxes including interest using any method the treasurer authorizes.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Staff Summary of Public Testimony on Original Bill:** *The committee recommended a different version of the bill than what was heard.* PRO: During the development of our budget last year, our LEAN process identified certain areas of efficiencies and automation. We found that laws needed the updated to create these efficiencies. Technology has changed significantly in counties administration. This bill would save Clark County \$45,000 in printed materials. We would support an amendment to broaden the partial payment section.

**Persons Testifying:** PRO: Doug Lasher, Clark County Treasurer.

**Persons Signed In To Testify But Not Testifying:** No one.