
HOUSE BILL 2326

State of Washington

52nd Legislature

1992 Regular Session

By Representatives Winsley, Wang, Broback, Kremen, Paris, J. Kohl, Rasmussen and Miller

Read first time 01/15/92. Referred to Committee on Revenue.

1 AN ACT Relating to waiver of delinquent real property tax interest
2 and penalties where a mortgage lien has been removed but the county has
3 not notified the property owner of taxes owed; and amending RCW
4 84.56.025.

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

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

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

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

1 (~~(2)~~)(b) A grantee's name and address are included in the
2 records; and

3 (~~(3)~~)(c) The notice for these taxes due, as provided in RCW
4 84.56.050, was not sent to a grantee due to error by the county; or

5 (2)(a) The property owner has removed a mortgage lien by filing a
6 record of satisfaction or release of the mortgage with the county
7 auditor; and

8 (b) The county assessor does not notify the taxpayer at the
9 taxpayer's mailing address of taxes due.

10 Where such waiver of interest and penalties has occurred, the full
11 amount of interest and penalties shall be reinstated if the grantee
12 fails to pay the delinquent taxes within thirty days of receiving
13 notice that the taxes are due. Each county treasurer shall, subject to
14 guidelines prepared by the department of revenue, establish
15 administrative procedures to determine if grantees are eligible for
16 this waiver.