

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6126

54th Legislature
1996 Regular Session

Passed by the Senate March 2, 1996
YEAS 47 NAYS 1

President of the Senate

Passed by the House February 27, 1996
YEAS 98 NAYS 0

**Speaker of the
House of Representatives**

Approved

Governor of the State of Washington

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6126** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6126

AS AMENDED BY THE HOUSE

Passed Legislature - 1996 Regular Session

State of Washington 54th Legislature 1996 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators McCaslin, Haugen and Winsley)

Read first time 1/24/96.

1 AN ACT Relating to county treasurer receipting practices; amending
2 RCW 84.56.340; reenacting and amending RCW 84.56.020; adding a new
3 section to chapter 36.29 RCW; and creating a new section.

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

5 **Sec. 1.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1 are
6 each reenacted and amended to read as follows:

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

16 (2) Each tax statement shall include a notice that checks for
17 payment of taxes may be made payable to "Treasurer of
18 County" or other appropriate office, but tax statements shall not
19 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(~~(:—PROVIDED FURTHER, That)~~)).

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 (~~(thirty)~~) fifty dollars or more, and if one-half of such tax
6 be paid on or before the thirtieth day of April, the remainder of such
7 tax shall be due and payable on or before the thirty-first day of
8 October following and shall be delinquent after that date(~~(:—PROVIDED~~
9 ~~FURTHER, That)~~)).

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

18 (~~(+2)~~) (5) Delinquent taxes under this section are subject to
19 interest at the rate of twelve percent per annum computed on a monthly
20 basis on the full year amount of tax unpaid from the date of
21 delinquency until paid. Interest shall be calculated at the rate in
22 effect at the time of payment of the tax, regardless of when the taxes
23 were first delinquent. In addition, delinquent taxes under this
24 section are subject to penalties as follows:

25 (a) A penalty of three percent of the full year amount of tax
26 unpaid shall be assessed on the (~~(amount of)~~) tax delinquent on June
27 1st of the year in which the tax is due.

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

31 (~~(+3)~~) (6) Subsection (~~(+2)~~) (5) of this section notwithstanding,
32 no interest or penalties may be assessed for the period April 30,
33 (~~(1991)~~) 1996, through December 31, (~~(1991)~~) 1996, on delinquent
34 (~~(1991)~~) taxes imposed in 1995 for collection in 1996 which are imposed
35 on the personal residences owned by military personnel who participated
36 in the situation known as (~~("Operation Desert Shield," "Operation~~
37 ~~Desert Storm,"~~ or any following operation from August 2, 1990, to a
38 date specified by an agency of the federal government as the end of
39 ~~such operations~~) "Joint Endeavor."

1 (~~(4)~~) (7) For purposes of this chapter, "interest" means both
2 interest and penalties.

3 (~~(5)~~) (8) All collections of interest on delinquent taxes shall
4 be credited to the county current expense fund; but the cost of
5 foreclosure and sale of real property, and the fees and costs of
6 distraint and sale of personal property, for delinquent taxes, shall,
7 when collected, be credited to the operation and maintenance fund of
8 the county treasurer prosecuting the foreclosure or distraint or sale;
9 and shall be used by the county treasurer as a revolving fund to defray
10 the cost of further foreclosure, distraint and sale for delinquent
11 taxes without regard to budget limitations.

12 **Sec. 2.** RCW 84.56.340 and 1994 c 301 s 53 are each amended to read
13 as follows:

14 Any person desiring to pay taxes upon any part or parts of real
15 property heretofore or hereafter assessed as one parcel, or tract, or
16 upon such person's undivided fractional interest in such a property,
17 may do so by applying to the county assessor, who must carefully
18 investigate and ascertain the relative or proportionate value said part
19 or part interest bears to the whole tract assessed, on which basis the
20 assessment must be divided, and the assessor shall forthwith certify
21 such proportionate value to the county treasurer: PROVIDED, That
22 excepting when property is being acquired for public use, or where a
23 person or financial institution desires to pay the taxes and any
24 penalties and interest on a mobile home upon which they have a lien by
25 mortgage or otherwise, no segregation of property for tax purposes
26 shall be made unless all current year and delinquent taxes and
27 assessments on the entire tract have been paid in full. The county
28 assessor shall duly certify the proportionate value to the county
29 treasurer. The county treasurer, upon receipt of certification, shall
30 duly accept payment and issue receipt on the apportionment certified by
31 the county assessor. In cases where protest is filed to said division
32 appeal shall be made to the county legislative authority at its next
33 regular session for final division, and the county treasurer shall
34 accept and receipt for said taxes as determined and ordered by the
35 county legislative authority. Any person desiring to pay on an
36 undivided interest in any real property may do so by paying to the
37 county treasurer a sum equal to such proportion of the entire taxes
38 charged on the entire tract as interest paid on bears to the whole.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 36.29 RCW
2 to read as follows:

3 County treasurers are authorized to accept credit cards, charge
4 cards, debit cards, federal wire, and automatic clearinghouse system
5 transactions, or other electronic communication, for any payment of any
6 kind including, but not limited to, taxes, fines, interest, penalties,
7 special assessments, fees, rates, charges, or moneys due counties. A
8 payer desiring to pay by a credit card, charge card, debit card,
9 federal wire, automatic clearinghouse system, or other electronic
10 communication shall bear the cost of processing the transaction in an
11 amount determined by the treasurer. Such determination shall be based
12 upon costs incurred by the treasurer including handling, collecting,
13 discount, disbursing, and accounting for the transaction.

14 NEW SECTION. **Sec. 4.** This act is effective for taxes levied for
15 collection in 1997 and thereafter.

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