

SENATE BILL REPORT

SB 6475

As of February 5, 2014

Title: An act relating to hardship property tax waivers for interest and penalties.

Brief Description: Concerning hardship property tax waivers for interest and penalties.

Sponsors: Senator Rivers.

Brief History:

Committee Activity: Governmental Operations: 2/06/14.

SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

Staff: Sam Thompson (786-7413)

Background: A county treasurer may, within limits, waive interest and penalties owed by a taxpayer on delinquent property taxes if:

- the notice for taxes due was not sent to the taxpayer due to error by the county;
- the taxpayer failed to make a payment due on the taxpayer's personal residence because of hardship caused by the death of the taxpayer's spouse; or
- the taxpayer failed to make a payment due on the taxpayer's parent's or stepparent's personal residence because of hardship caused by the death of the taxpayer's parent or stepparent.

The county treasurer may require a death certificate and an affidavit signed by the taxpayer.

Summary of Bill: Authorized grounds for waiver of interest and penalties by a county treasurer are expanded.

A treasurer may grant a waiver if the tax due notice was not sent to the taxpayer due to error by the U.S. Postal Service. The treasurer may require documentation from the Postal Service.

A treasurer may grant a waiver if the taxpayer failed to make a payment due on the taxpayer's personal residence because of hardship caused by:

- death of an immediate family member, including but not limited to a household member, grandparent, parent, sibling, child, or grandchild;

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- serious illness of a spouse or immediate family member, including but not limited to a household member, grandparent, parent, sibling, child, or grandchild;
- incapacity or disability, including inability to manage property and affairs effectively for reasons such as, but not limited to, mental incapacity, developmental disability, or serious physical illness; or
- a natural disaster, such as a flood or earthquake.

With respect to hardship caused by:

- death, the treasurer may require a death certificate and an affidavit signed by the taxpayer;
- serious illness, incapacity, or disability, the treasurer may require documentation from a physician and an affidavit signed by the taxpayer; and
- a natural disaster, the county treasurer may require an affidavit signed by the taxpayer.

Appropriation: None.

Fiscal Note: Not requested.

Committee/Commission/Task Force Created: No.

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