
SENATE BILL 5047

State of Washington

63rd Legislature

2013 Regular Session

By Senators Nelson, Darneille, and Murray

Read first time 01/16/13. Referred to Committee on Governmental Operations .

1 AN ACT Relating to allowing for partial payment of delinquent
2 property taxes; amending RCW 84.56.020; and providing an effective
3 date.

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

5 **Sec. 1.** RCW 84.56.020 and 2010 c 200 s 1 are each amended to read
6 as follows:

7 (1) The county treasurer must 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. No treasurer may accept tax
12 payments or issue receipts for the same until the treasurer has
13 completed the tax roll for the current year's collection and provided
14 notification of the completion of the roll. Notification may be
15 accomplished electronically, by posting a notice in the office, or
16 through other written communication as determined by the treasurer.
17 All taxes upon real and personal property made payable by the
18 provisions of this title are due and payable to the treasurer on or

1 before the thirtieth day of April and, except as provided in this
2 section, (~~shall be~~) are delinquent after that date.

3 (2) Each tax statement must include a notice that checks for
4 payment of taxes may be made payable to "Treasurer of
5 County" or other appropriate office, but tax statements may not include
6 any suggestion that checks may be made payable to the name of the
7 individual holding the office of treasurer nor any other individual.

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

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

22 (5) Except as provided otherwise in subsection (6) of this section,
23 delinquent taxes under this section are subject to interest at the rate
24 of twelve percent per annum computed on a monthly basis on the full
25 year amount of tax unpaid from the date of delinquency until paid.
26 Interest must be calculated at the rate in effect at the time of
27 payment of the tax, regardless of when the taxes were first delinquent.
28 In addition, delinquent taxes under this section are subject to
29 penalties as follows:

30 (a) A penalty of three percent of the full year amount of tax
31 unpaid is assessed on the tax delinquent on June 1st of the year in
32 which the tax is due.

33 (b) An additional penalty of eight percent is assessed on the
34 amount of tax delinquent on December 1st of the year in which the tax
35 is due.

36 (6) Partial payments may be paid on delinquent taxes due under this
37 section. Partial payments must be first applied to any penalties and
38 interest outstanding and the remainder applied to the delinquent taxes

1 due. Subsequent to any partial payments, any penalties and interest
2 imposed on delinquent taxes must be imposed as prescribed in subsection
3 (5) of this section, but only on the balance of the tax due and not on
4 the full amount of tax originally due. Partial payments must be made
5 in an amount of fifty dollars or more.

6 (7) Subsection (5) of this section notwithstanding, no interest or
7 penalties may be assessed during any period of armed conflict on
8 delinquent taxes imposed on the personal residences owned by active
9 duty military personnel who are participating as part of one of the
10 branches of the military involved in the conflict and assigned to a
11 duty station outside the territorial boundaries of the United States.

12 ~~((+7))~~ (8) During a state of emergency declared under RCW
13 43.06.010(12), the county treasurer, on his or her own motion or at the
14 request of any taxpayer affected by the emergency, may grant extensions
15 of the due date of any taxes payable under this section as the
16 treasurer deems proper.

17 ~~((+8))~~ (9) For purposes of this chapter, "interest" means both
18 interest and penalties.

19 ~~((+9))~~ (10) All collections of interest on delinquent taxes must
20 be credited to the county current expense fund; but the cost of
21 foreclosure and sale of real property, and the fees and costs of
22 distraint and sale of personal property, for delinquent taxes, must,
23 when collected, be credited to the operation and maintenance fund of
24 the county treasurer prosecuting the foreclosure or distraint or sale;
25 and must be used by the county treasurer as a revolving fund to defray
26 the cost of further foreclosure, distraint and sale for delinquent
27 taxes without regard to budget limitations.

28 ~~((+10))~~ (11)(a) For purposes of this chapter, and in accordance
29 with this section and RCW 36.29.190, the treasurer may collect taxes,
30 assessments, fees, rates, and charges by electronic bill presentment
31 and payment. Electronic bill presentment and payment may be utilized
32 as an option by the taxpayer, but the treasurer may not require the use
33 of electronic bill presentment and payment. Electronic bill
34 presentment and payment may be on a monthly or other periodic basis as
35 the treasurer deems proper for prepayments. All prepayments must be
36 paid in full by the due date specified in (c) of this subsection.

37 (b) The treasurer must provide, by electronic means, a payment

1 agreement that may include prepayment collection charges. The payment
2 agreement must be signed by the taxpayer and treasurer prior to the
3 sending of an electronic bill.

4 (c) All taxes upon real and personal property made payable by the
5 provisions of this title are due and payable to the treasurer on or
6 before the thirtieth day of April and are delinquent after that date.
7 The remainder of the tax is due and payable on or before the thirty-
8 first day of October following and is delinquent after that date. All
9 other assessments, fees, rates, and charges are delinquent after the
10 due date.

11 (d) The treasurer must pay any collection costs, investment
12 earnings, or both on prepayments to the credit of a county treasurer
13 service fund account to be created and used only for the payment of
14 expenses incurred by the treasurer, without limitation, in
15 administering the system for collecting prepayments.

16 ~~((+11))~~ (12) For purposes of this section, the following
17 definitions apply:

18 (a) "Electronic bill presentment and payment" means statements,
19 invoices, or bills that are created, delivered, and paid using the
20 internet. The term includes an automatic electronic payment from a
21 person's checking account, debit account, or credit card.

22 (b) "Internet" has the same meaning as provided in RCW 19.270.010.

23 NEW SECTION. **Sec. 2.** This act takes effect December 1, 2013.

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