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**HOUSE BILL 1539**

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**State of Washington 64th Legislature 2015 Regular Session**

**By** Representatives Moeller and Wylie

AN ACT Relating to hardship property tax waivers for interest and penalties; and amending RCW 84.56.025.

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

**Sec.**  RCW 84.56.025 and 2014 c 13 s 2 are each amended to read as follows:

(1) The interest and penalties for delinquencies on property taxes must be waived by the county treasurer if the notice for these taxes due, as provided in RCW 84.56.050, was not sent to a taxpayer due to error by the county or the United States postal service. Where waiver of interest and penalties has occurred, the full amount of interest and penalties must be reinstated if the taxpayer fails to pay the delinquent taxes within thirty days of receiving notice that the taxes are due. Each county treasurer must, subject to guidelines prepared by the department of revenue, establish administrative procedures to determine if taxpayers are eligible for this waiver. Before allowing a waiver due to error by the United States postal service, the county treasurer may require documentation from the United States postal service regarding the delay or loss of the notice.

(2) In addition to the waiver under subsection (1) of this section, the interest and penalties for delinquencies on property taxes must be waived by the county treasurer under the following circumstances:

(a) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by the death of the taxpayer's spouse or member of the taxpayer's immediate family including, but not limited to, a household member, grandparent, parent, sibling, child, or grandchild if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date; or

(b) The taxpayer fails to make one payment under RCW 84.56.020 by the due date 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 if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date.

(3) In addition to the waivers under subsections (1) and (2) of this section, the county treasurer, at his or her discretion, may waive interest and penalties for delinquencies on property taxes where the taxpayer paid an erroneous amount due to apparent taxpayer error and the taxpayer pays the delinquent taxes within thirty days of receiving notice that the taxes are due.

(4) Before allowing a hardship waiver under subsection (2) of this section, the county treasurer may require a copy of the death certificate along with an affidavit signed by the taxpayer.

(5)(a) The interest and penalties for delinquencies on property taxes may be waived by the county treasurer under the following circumstances:

(i) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by the serious illness of the taxpayer's spouse or member of the taxpayer's immediate family including, but not limited to, a household member, grandparent, parent, sibling, child, or grandchild; or

(ii) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by 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.

(b) Before allowing a hardship waiver under this subsection (5), the county treasurer may require documentation from a physician along with an affidavit signed by the taxpayer.

(6) The interest and penalties for delinquencies on property taxes may be waived by the county treasurer if the taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by natural disaster, such as a flood or earthquake. Before allowing a hardship waiver under this subsection (6), the county treasurer may require an affidavit signed by the taxpayer.

(7) Under subsections (5) and (6) of this section, a taxpayer must request a waiver and must pay the taxes within thirty days of receiving the notice that taxes are due. Interest and penalties must be reinstated if the taxpayer fails to pay the delinquent taxes by the due date if a waiver is not requested and the taxes are not paid within thirty days of receiving the notice that taxes are due.

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