H-1047.1

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**HOUSE BILL 1798**

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

**By** Representatives Takko, Griffey, and Haler

AN ACT Relating to eliminating the collection of anticipated taxes and assessments; amending RCW 84.56.345; and repealing RCW 58.08.040.

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

NEW SECTION. **Sec.**  RCW 58.08.040 (Deposit to cover anticipated taxes and assessments) and 2008 c 17 s 2, 1997 c 393 s 11, 1994 c 301 s 16, 1991 c 245 s 14, 1989 c 378 s 2, 1973 1st ex.s. c 195 s 74, 1969 ex.s. c 271 s 34, 1963 c 66 s 1, 1909 c 200 s 1, 1907 c 44 s 1, & 1893 c 129 s 2 are each repealed.

**Sec.**  RCW 84.56.345 and 2005 c 502 s 6 are each amended to read as follows:

Every person who offers a document to the auditor of the proper county for recording that results in any division, alteration, or adjustment of real property boundary lines, except as provided for in RCW 58.04.007(1) and 84.40.042(1)(c), shall present a certificate of payment from the proper officer who is in charge of the collection of taxes and assessments for the affected property or properties. All taxes and assessments, both current and delinquent must be paid. For purposes of chapter 502, Laws of 2005, liability shall begin on January 1st. ((~~Taxes not yet levied and certified shall be collected as an advance tax under RCW 58.08.040.~~))

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