

SENATE BILL 5078

State of Washington 52nd Legislature 1991 Regular Session

By Senators McCaslin, Sutherland, Rasmussen and West.

Read first time January 18, 1991. Referred to Committee on
Governmental Operations.

1 AN ACT Relating to payments to local governments; amending RCW
2 84.56.020; adding a new section to chapter 84.56 RCW; and adding a new
3 section to chapter 36.94 RCW.

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

5 **Sec. 1.** RCW 84.56.020 and 1988 c 222 s 30 are each amended to read
6 as follows:

7 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 as aforesaid on or before the
14 thirtieth day of April and shall be delinquent after that date:
15 PROVIDED, That each tax statement shall include a notice that checks

1 for payment of taxes may be made payable to "Treasurer of _____
2 County" or other appropriate office, but tax statements shall not
3 include any suggestion that checks may be made payable to the name of
4 the individual holding the office of treasurer nor any other
5 individual: PROVIDED FURTHER, That when the total amount of tax on
6 personal property or on any lot, block or tract of real property
7 payable by one person is thirty dollars or more, and if one-half of
8 such tax be paid on or before the said thirtieth day of April, the
9 remainder of such tax shall be due and payable on or before the
10 thirty-first day of October following and shall be delinquent after
11 that date: PROVIDED FURTHER, That when the total amount of tax on
12 personal property or on any lot, block or tract of real property
13 payable by one person is thirty dollars or more, and if one-half of
14 such tax be paid after the thirtieth day of April but before the
15 thirty-first day of October, together with the applicable interest and
16 penalty on the full amount of such tax as provided in section 2 of this
17 1991 act, the remainder of such tax shall be due and payable on or
18 before the thirty-first day of October following and shall be
19 delinquent after that date.

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

26 (1) A penalty of three percent shall be assessed on the amount of
27 tax delinquent on May 31st of the year in which the tax is due.

28 (2) An additional penalty of eight percent shall be assessed on the
29 total amount of tax delinquent on November 30th of the year in which
30 the tax is due.

1 (3) Penalties under this section shall not be assessed on taxes
2 that were first delinquent prior to 1982.

3 For purposes of this chapter, "interest" means both interest and
4 penalties.

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

14 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.56 RCW
15 to read as follows:

16 Interest and penalties assessed under RCW 84.56.020 may be paid
17 monthly over the period of time remaining before the next payment of
18 taxes is due.

19 NEW SECTION. **Sec. 3.** A new section is added to chapter 36.94 RCW
20 to read as follows:

21 Public assessments under RCW 36.94.220, and any interest and
22 penalties, may be paid monthly over a twelve-month period.