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SENATE BILL 5250

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State of Washington                      52nd Legislature                      1991 Regular Session

By Senators Sutherland, A. Smith, Stratton and Bauer.

Read first time January 24, 1991. Referred to Committee on Ways & Means.

1            AN ACT Relating to property tax billings; amending RCW 84.56.020,  
2 84.41.030, 84.41.041, and 84.40.038; and making an appropriation.

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

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

6            (1) The county treasurer shall be the receiver and collector of:

7            (a) All taxes extended upon the tax rolls of the county, whether  
8 levied for state, county, school, bridge, road, municipal or other  
9 purposes(~~(7)~~); and (~~also of~~)

10           (b) All fines, forfeitures or penalties received by any person or  
11 officer for the use of his or her county.

12           (2) Except as provided in subsection (3) of this section, all taxes  
13 upon real and personal property made payable by the provisions of this  
14 title shall be due and payable to the treasurer (~~as aforesaid~~) on or  
15 before the thirtieth day of April and shall be delinquent after that

1 ~~date((:—PROVIDED, That))~~ . Each tax statement shall include a notice  
2 that checks for payment of taxes may be made payable to "Treasurer of  
3 \_\_\_\_\_ County" or other appropriate office, but tax statements  
4 shall not include any suggestion that checks may be made payable to the  
5 name of the individual holding the office of treasurer nor any other  
6 individual(~~(:—PROVIDED FURTHER, That))~~ .

7 (3) When the total amount of tax on personal property or on any  
8 lot, block or tract of real property payable by one person is thirty  
9 dollars or more(~~(, and))~~ :

10 (a) If (~~(one-half))~~ one-twelfth of (~~(such))~~ the tax (~~(be))~~ is paid  
11 on or before the (~~(said))~~ thirtieth day of April, (~~(the remainder))~~  
12 one-twelfth of (~~(such))~~ the tax shall be due (~~(and payable))~~ on or  
13 before the (~~(thirty-first day of October following))~~ last day of each  
14 subsequent month and shall be delinquent after (~~(that))~~ those dates(~~(:—~~  
15 ~~PROVIDED FURTHER, That when the total amount of tax on any lot, block~~  
16 ~~or tract of real property payable by one person is thirty dollars or~~  
17 ~~more,))~~); and

18 (b) If (~~(one-half of such tax be paid))~~ any monthly payment is made  
19 after the (~~(thirtieth day of April))~~ date it is due but before the  
20 thirty-first day of (~~(October))~~ March, together with the applicable  
21 interest and penalty on the full amount of (~~(such))~~ the tax, the  
22 (~~(remainder))~~ remaining monthly payments of (~~(such))~~ the tax shall  
23 continue to be due and payable on or before the (~~(thirty-first day of~~  
24 ~~October following))~~ dates specified in (a) of this subsection and shall  
25 be delinquent after (~~(that))~~ the applicable dates.

26 (4) Delinquent taxes under this section are subject to interest at  
27 the rate of twelve percent per annum computed on a monthly basis from  
28 the date of delinquency until paid. Interest shall be calculated at the  
29 rate in effect at the time of payment of the tax, regardless of when

1 the taxes were first delinquent. In addition, delinquent taxes under  
2 this section are subject to penalties as follows:

3 ~~((1))~~ (a) A penalty of three percent shall be assessed on the  
4 amount of tax delinquent on May 31st of the year in which the tax is  
5 due.

6 ~~((2))~~ (b) An additional penalty of eight percent shall be  
7 assessed on the total amount of tax delinquent on November 30th of the  
8 year in which the tax is due.

9 ~~((3))~~ (c) Penalties under this section shall not be assessed on  
10 taxes that were first delinquent prior to 1982.

11 (5) For purposes of this chapter, "interest" means both interest  
12 and penalties.

13 (6) All collections of interest on delinquent taxes shall be  
14 credited to the county current expense fund(~~(+but)~~).

15 (7) The cost of foreclosure and sale of real property, and the fees  
16 and costs of distraint and sale of personal property, for delinquent  
17 taxes, shall, when collected, be credited to the operation and  
18 maintenance fund of the county treasurer prosecuting the foreclosure or  
19 distraint or sale(~~(+and)~~). Proceeds shall be used by the county  
20 treasurer as a revolving fund to defray the cost of further  
21 foreclosure, distraint and sale for delinquent taxes without regard to  
22 budget limitations.

23 **Sec. 2.** RCW 84.41.030 and 1982 1st ex.s. c 46 s 1 are each amended  
24 to read as follows:

25 Each county assessor shall maintain an active and systematic  
26 program of revaluation on a continuous basis, and shall establish a  
27 revaluation schedule which will result in revaluation of all taxable  
28 real property within the county (~~(at least)~~) once each (~~(four)~~)

1 year(~~s~~) and physical inspection of all taxable real property within  
2 the county at least once each six years.

3 **Sec. 3.** RCW 84.41.041 and 1987 c 319 s 4 are each amended to read  
4 as follows:

5 Each county assessor shall cause taxable real property to be  
6 physically inspected and valued at least once every six years in  
7 accordance with RCW 84.41.030, and in accordance with a plan filed with  
8 and approved by the department of revenue. Such revaluation plan shall  
9 provide that a reasonable portion of all taxable real property within  
10 a county shall be revalued and these newly-determined values placed on  
11 the assessment rolls each year. The department may approve a plan that  
12 provides that all property in the county be revalued every (~~two~~)  
13 year(~~s~~). If the revaluation plan provides for physical inspection at  
14 least once each (~~four~~) six years, during the intervals between each  
15 physical inspection of real property, the valuation of such property  
16 may be adjusted to its current true and fair value, such adjustments to  
17 be based upon appropriate statistical data. (~~If the revaluation plan  
18 provides for physical inspection less frequently than once each four  
19 years, during the intervals between each physical inspection of real  
20 property, the valuation of such property shall be adjusted to its  
21 current true and fair value, such adjustments to be made once each year  
22 and to be based upon appropriate statistical data.~~)

23 The assessor may require property owners to submit pertinent data  
24 respecting taxable property in their control including data respecting  
25 any sale or purchase of said property within the past five years, the  
26 cost and characteristics of any improvement on the property and other  
27 facts necessary for appraisal of the property.

1       **Sec. 4.** RCW 84.40.038 and 1988 c 222 s 19 are each amended to read  
2 as follows:

3       The owner or person responsible for payment of taxes on any  
4 property may petition the county board of equalization for a change in  
5 the assessed valuation placed upon such property by the county  
6 assessor. Such petition must be made on forms prescribed or approved  
7 by the department of revenue and any petition not conforming to those  
8 requirements or not properly completed shall not be considered by the  
9 board. The petition must be filed with the board on or before July 1st  
10 of the year of the assessment or within (~~thirty~~) sixty days after the  
11 date an assessment or value change notice has been mailed, whichever is  
12 later.

13       NEW SECTION.   **Sec. 5.**       The sum of ..... dollars, or as  
14 much thereof as may be necessary, is appropriated for the biennium  
15 ending June 30, 1993, from the general fund to the department of  
16 revenue for the purposes of providing assistance to county assessors to  
17 carry out sections 2 and 3 of this act.