
ENGROSSED SUBSTITUTE SENATE BILL 5812

State of Washington 52nd Legislature 1991 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Williams and Wojahn).

Read first time March 11, 1991.

1 AN ACT Relating to delinquent property taxes; adding a new section
2 to chapter 84.56 RCW; adding a new section to chapter 84.38 RCW; and
3 declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.56 RCW
6 to read as follows:

7 RCW 84.56.020 notwithstanding, if 1991 taxes payable on real
8 property exceed one hundred fifty percent of the 1990 taxes payable on
9 the property:

10 (1) No interest or penalties may be assessed for the period April
11 30, 1991, through April 30, 1992, on the amount that the 1991 taxes
12 exceed one hundred fifty percent of the 1990 taxes; and

13 (2) The provisions of RCW 84.56.020 regarding the payment of taxes
14 on the property shall be computed separately for the amount that 1991

1 taxes do not exceed one hundred fifty percent of 1990 taxes and for the
2 remaining amount.

3 This section does not apply to 1991 taxes attributable to increases
4 in value due to new construction, improvements to property, or the
5 subdivision of land.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.38 RCW
7 to read as follows:

8 RCW 84.38.100 notwithstanding, no interest may be assessed for the
9 period April 30, 1991, through April 30, 1992, on the amount that 1991
10 taxes deferred under this chapter exceed one hundred fifty percent of
11 the 1990 taxes on the property.

12 This section does not apply to 1991 taxes attributable to increases
13 in value due to new construction, improvements to property, or the
14 subdivision of land.

15 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
16 preservation of the public peace, health, or safety, or support of the
17 state government and its existing public institutions, and shall take
18 effect immediately.