
SECOND 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; and adding a new section to chapter 84.38 RCW.

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

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

6 RCW 84.56.020 notwithstanding, if 1993 taxes payable on real
7 property exceed one hundred fifty percent of the 1992 taxes payable on
8 the property:

9 (1) No interest or penalties may be assessed for the period from
10 April 30, 1993, through April 30, 1994, on the amount that the 1993
11 taxes exceed one hundred fifty percent of the 1992 taxes; and

12 (2) The provisions of RCW 84.56.020 regarding the payment of taxes
13 on the property shall be computed separately for the amount that the
14 1993 taxes do not exceed one hundred fifty percent of the 1992 taxes
15 and for the remaining amount.

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

4 This section does not apply unless the taxpayer applies to the
5 county treasurer for the benefits under this section, before April 30,
6 1993.

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

9 RCW 84.38.100 notwithstanding, no interest may be assessed for the
10 period April 30, 1993, through April 30, 1994, on the amount that the
11 1993 taxes deferred under this chapter exceed one hundred fifty percent
12 of the 1992 taxes on the property.

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