
SUBSTITUTE SENATE BILL 5928

State of Washington

52nd Legislature

1991 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Sellar, Anderson, Amondson, McDonald, Craswell, Oke, Bailey, Nelson, Hayner, L. Smith, Saling, Patterson, McCaslin and Johnson).

Read first time March 11, 1991.

1 AN ACT Relating to interest and penalties on delinquent 1991 taxes
2 on personal residences owned by military personnel; amending RCW
3 84.56.020; and declaring an emergency.

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 (1) 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 thirty-
10 first day of October following and shall be delinquent after that date:
11 PROVIDED FURTHER, That when the total amount of tax on any lot, block
12 or tract of real property payable by one person is thirty dollars or
13 more, and if one-half of such tax be paid after the thirtieth day of
14 April but before the thirty-first day of October, together with the
15 applicable interest and penalty on the full amount of such tax, the
16 remainder of such tax shall be due and payable on or before the thirty-
17 first day of October following and shall be delinquent after that date.

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

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

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

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

3 (3) Subsection (2) of this section notwithstanding, no interest or
4 penalties may be assessed for the period April 30, 1991, through
5 December 31, 1991, on delinquent 1991 taxes which are imposed on
6 personal residences owned by military personnel who participated in the
7 situation known as "Operation Desert Shield," "Operation Desert Storm,"
8 or any following operation from August 2, 1990, to a date specified by
9 an agency of the federal government as the end of such operations.

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

12 (5) All collections of interest on delinquent taxes shall be
13 credited to the county current expense fund; but the cost of
14 foreclosure and sale of real property, and the fees and costs of
15 distraint and sale of personal property, for delinquent taxes, shall,
16 when collected, be credited to the operation and maintenance fund of
17 the county treasurer prosecuting the foreclosure or distraint or sale;
18 and shall be used by the county treasurer as a revolving fund to defray
19 the cost of further foreclosure, distraint and sale for delinquent
20 taxes without regard to budget limitations.

21 NEW SECTION. Sec. 2. This act is necessary for the immediate
22 preservation of the public peace, health, or safety, or support of the
23 state government and its existing public institutions, and shall take
24 effect immediately.