

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE SENATE BILL 6205**

Chapter 327, Laws of 1998

55th Legislature  
1998 Regular Session

WAIVER OF INTEREST AND PENALTIES ON RESIDENTIAL PROPERTY TAXES  
DELINQUENT BECAUSE OF HARDSHIP

EFFECTIVE DATE: 6/11/98

Passed by the Senate March 11, 1998  
YEAS 43 NAYS 0

BRAD OWEN

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**President of the Senate**

Passed by the House March 10, 1998  
YEAS 94 NAYS 0

CLYDE BALLARD

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**Speaker of the  
House of Representatives**

Approved April 3, 1998

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 6205** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MIKE O'CONNELL

\_\_\_\_\_  
**Secretary**

FILED

April 3, 1998 - 3:04 p.m.

GARY LOCKE

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**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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ENGROSSED SUBSTITUTE SENATE BILL 6205

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AS AMENDED BY THE HOUSE

Passed Legislature - 1998 Regular Session

State of Washington                      55th Legislature                      1998 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators McCaslin, Haugen, Patterson, Benton, Bauer, Winsley and Oke)

Read first time 02/02/98.

1            AN ACT Relating to waiver of interest on residential property taxes  
2 that are delinquent because of hardship due to the death of the  
3 taxpayer's spouse or parent; and amending RCW 84.56.025.

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

5            **Sec. 1.** RCW 84.56.025 and 1984 c 185 s 1 are each amended to read  
6 as follows:

7            (1) The interest and penalties for delinquencies on property taxes,  
8 which taxes are levied on real estate in the year of a conveyance of  
9 the real estate and which are collected in the following year, shall be  
10 waived by the county treasurer under the following circumstances:

11            ~~((1))~~ (a) Records conveying the real estate were filed with the  
12 county auditor on or before November 30 of the year the taxes are  
13 levied;

14            ~~((2))~~ (b) A grantee's name and address are included in the  
15 records; and

16            ~~((3))~~ (c) The notice for these taxes due, as provided in RCW  
17 84.56.050, was not sent to a grantee due to error by the county. Where  
18 such waiver of interest and penalties has occurred, the full amount of  
19 interest and penalties shall be reinstated if the grantee fails to pay

1 the delinquent taxes within thirty days of receiving notice that the  
2 taxes are due. Each county treasurer shall, subject to guidelines  
3 prepared by the department of revenue, establish administrative  
4 procedures to determine if grantees are eligible for this waiver.

5 (2) In addition to the waiver under subsection (1) of this section,  
6 the interest and penalties for delinquencies on property taxes shall be  
7 waived by the county treasurer under the following circumstances:

8 (a) The taxpayer fails to make one payment under RCW 84.56.020 by  
9 the due date on the taxpayer's personal residence because of hardship  
10 caused by the death of the taxpayer's spouse if the taxpayer notifies  
11 the county treasurer of the hardship within sixty days of the tax due  
12 date; or

13 (b) The taxpayer fails to make one payment under RCW 84.56.020 by  
14 the due date on the taxpayer's parent's or stepparent's personal  
15 residence because of hardship caused by the death of the taxpayer's  
16 parent or stepparent if the taxpayer notifies the county treasurer of  
17 the hardship within sixty days of the tax due date.

18 (3) Before allowing a hardship waiver under subsection (2) of this  
19 section, the county treasurer may require a copy of the death  
20 certificate along with an affidavit signed by the taxpayer.

Passed the Senate March 11, 1998.

Passed the House March 10, 1998.

Approved by the Governor April 3, 1998.

Filed in Office of Secretary of State April 3, 1998.