
HOUSE BILL 1023

State of Washington 58th Legislature 2003 Regular Session

By Representatives Nixon and Anderson

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Committee on Finance.

1 AN ACT Relating to interest and penalties on delinquent property
2 taxes; and amending RCW 84.56.020.

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

4 **Sec. 1.** RCW 84.56.020 and 1996 c 153 s 1 are each amended to read
5 as follows:

6 (1) The county treasurer shall be the receiver and collector of all
7 taxes extended upon the tax rolls of the county, whether levied for
8 state, county, school, bridge, road, municipal or other purposes, and
9 also of all fines, forfeitures or penalties received by any person or
10 officer for the use of his or her county. All taxes upon real and
11 personal property made payable by the provisions of this title shall be
12 due and payable to the treasurer on or before the thirtieth day of
13 April and, except as provided in this section, shall be delinquent
14 after that date.

15 (2) Each tax statement shall include a notice that checks for
16 payment of taxes may be made payable to "Treasurer of
17 County" or other appropriate office, but tax statements shall not
18 include any suggestion that checks may be made payable to the name of

1 the individual holding the office of treasurer nor any other
2 individual.

3 (3) (~~When~~) If the total amount of tax or special assessments on
4 personal property or on any lot, block or tract of real property
5 payable by one person is fifty dollars or more, (~~and if~~) then one-
6 half of such tax shall be (~~paid~~) due and payable on or before the
7 thirtieth day of April, and the remainder of such tax shall be due and
8 payable on or before the thirty-first day of October following and
9 shall be delinquent after that date.

10 (4) (~~When~~) If the total amount of tax or special assessments on
11 any lot, block or tract of real property or on any mobile home payable
12 by one person is fifty dollars or more, and if one-half of such tax
13 (~~be~~) is paid after the thirtieth day of April but before the thirty-
14 first day of October, then together with the applicable interest and
15 penalty on one-half of the (~~full~~) amount of tax payable for that
16 year, the remainder of such tax shall be due and payable on or before
17 the thirty-first day of October following and shall be delinquent after
18 that date.

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

26 (a) A penalty of three percent of the full year amount of tax
27 unpaid shall be assessed (~~on the tax delinquent~~) on June 1st of the
28 year in which the tax is due.

29 (b) An additional penalty of eight percent shall be assessed on the
30 amount of tax delinquent on December 1st of the year in which the tax
31 is due.

32 (~~(6) (Subsection (5) of this section notwithstanding, no interest~~
33 ~~or penalties may be assessed for the period April 30, 1996, through~~
34 ~~December 31, 1996, on delinquent taxes imposed in 1995 for collection~~
35 ~~in 1996 which are imposed on the personal residences owned by military~~
36 ~~personnel who participated in the situation known as "Joint Endeavor."~~

37 (~~7~~) For purposes of this chapter, "interest" means both interest
38 and penalties.

1 (~~(8)~~) (7) All collections of interest on delinquent taxes shall
2 be credited to the county current expense fund; but the cost of
3 foreclosure and sale of real property, and the fees and costs of
4 distraint and sale of personal property, for delinquent taxes, shall,
5 when collected, be credited to the operation and maintenance fund of
6 the county treasurer prosecuting the foreclosure or distraint or sale;
7 and shall be used by the county treasurer as a revolving fund to defray
8 the cost of further foreclosure, distraint and sale for delinquent
9 taxes without regard to budget limitations.

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