
HOUSE BILL 1069

State of Washington 58th Legislature 2003 Regular Session

By Representatives Pflug, Gombosky, Anderson, Cairnes and Sullivan

Read first time 01/15/2003. Referred to Committee on Finance.

1 AN ACT Relating to authorizing additional waivers on interest and
2 penalties for delinquent property taxes; and amending RCW 84.56.025.

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

4 **Sec. 1.** RCW 84.56.025 and 1998 c 327 s 1 are each amended to read
5 as follows:

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

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

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

13 ~~(c) The notice for these taxes due, as provided in RCW 84.56.050,~~
14 ~~was not sent to a grantee)) if the delinquency is due to any error by~~

15 the county. Where ((such)) waiver of interest and penalties has
16 occurred, the full amount of interest and penalties shall be reinstated
17 if the grantee fails to pay the delinquent taxes within thirty days of
18 receiving notice that the taxes are due. (~~Each county treasurer~~

1 shall, subject to guidelines prepared by the department of revenue,
2 establish administrative procedures to determine if grantees are
3 eligible for this waiver.))

4 (2) In addition to the ((waiver under subsection (1) of)) other
5 waivers authorized under this section, the interest and penalties for
6 delinquencies on property taxes shall be waived by the county treasurer
7 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) In addition to the other waivers authorized under this section,
19 the interest and penalties for delinquencies on property taxes that
20 accrue more than one year after the initial delinquency date may be
21 waived by the county treasurer. Each county treasurer shall establish
22 readily available guidelines to determine which taxpayers may be
23 eligible for this waiver.

24 (4) Before allowing a hardship waiver under subsection (2) of this
25 section, the county treasurer may require a copy of the death
26 certificate along with an affidavit signed by the taxpayer.

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