
HOUSE BILL 2200

State of Washington 58th Legislature 2003 Regular Session

By Representatives Bailey, Cairnes, Benson, Roach, Sehlin, Shabro, Pflug, Holmquist, Chandler, Sump, Kristiansen, Anderson and McDonald

Read first time 03/04/2003. Referred to Committee on Finance.

1 AN ACT Relating to Operation Enduring Freedom; amending RCW
2 84.56.020; creating a new section; and declaring an emergency.

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

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

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

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

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

30 (6) Subsection (5) of this section notwithstanding, no interest or
31 penalties may be assessed for the period April 30, ((1996)) 2003,
32 through December 31, ((1996)) 2003, on delinquent taxes imposed in
33 ((1995)) 2002 for collection in ((1996)) 2003 which are imposed on the
34 personal residences owned by military personnel who participated in the
35 situation known as "((~~Joint Endeavor~~)) Operation Enduring Freedom."

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

1 (8) All collections of interest on delinquent taxes shall be
2 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.

10 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
11 collection in 2003.

12 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
13 preservation of the public peace, health, or safety, or support of the
14 state government and its existing public institutions, and takes effect
15 immediately.

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