
SENATE BILL 6185

State of Washington

60th Legislature

2008 Regular Session

By Senators Fairley and Hatfield

Read first time 01/14/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to allowing a treasurer discretion to schedule four
2 property tax payments; 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 2007 c 105 s 2 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. No treasurer shall accept
11 tax payments or issue receipts for the same until the treasurer has
12 completed the tax roll for the current year's collection and provided
13 notification of the completion of the roll. Notification may be
14 accomplished electronically, by posting a notice in the office, or
15 through other written communication as determined by the treasurer.
16 All taxes upon real and personal property made payable by the
17 provisions of this title shall be due and payable to the treasurer on
18 or before the thirtieth day of April and, except as provided in this
19 section, shall be delinquent after that date.

1 (2) Each tax statement shall include a notice that checks for
2 payment of taxes may be made payable to "Treasurer of
3 County" or other appropriate office, but tax statements shall not
4 include any suggestion that checks may be made payable to the name of
5 the individual holding the office of treasurer nor any other
6 individual.

7 (3) When the total amount of tax or special assessments on personal
8 property or on any lot, block or tract of real property payable by one
9 person is fifty dollars or more, and if one-half of such tax be paid on
10 or before the thirtieth day of April, the remainder of such tax shall
11 be due and payable on or before the thirty-first day of October
12 following and shall be delinquent after that date. The treasurer, at
13 his or her discretion, may establish a schedule providing for four
14 property tax payments, so long as at least one-half the property taxes
15 are paid on or before the thirtieth day of April and the total tax is
16 paid on or before the thirty-first day of October.

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

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

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

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

1 (6) Subsection (5) of this section notwithstanding, no interest or
2 penalties may be assessed during any period of armed conflict on
3 delinquent taxes imposed on the personal residences owned by active
4 duty military personnel who are participating as part of one of the
5 branches of the military involved in the conflict and assigned to a
6 duty station outside the territorial boundaries of the United States.

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

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

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