
SENATE BILL 6631

State of Washington

61st Legislature

2010 Regular Session

By Senator Shin

Read first time 01/19/10. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to property tax payment dates; amending RCW
2 84.56.020; and providing an expiration date.

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

4 **Sec. 1.** RCW 84.56.020 and 2008 c 181 s 510 are each amended to
5 read as follows:

6 (1) The county treasurer (~~shall be~~) is the receiver and collector
7 of all taxes extended upon the tax rolls of the county, whether levied
8 for state, county, school, bridge, road, municipal or other purposes,
9 and also of all fines, forfeitures or penalties received by any person
10 or officer for the use of his or her county. No treasurer (~~shall~~)
11 may accept tax payments or issue receipts for the same until the
12 treasurer has completed the tax roll for the current year's collection
13 and provided notification of the completion of the roll. Notification
14 may be accomplished electronically, by posting a notice in the office,
15 or 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~~) are due and payable to the
18 treasurer on or before the thirtieth day of April and, except as
19 provided in this section, (~~shall be~~) is delinquent after that date.

1 (2) Each tax statement (~~shall~~) must include a notice that checks
2 for payment of taxes may be made payable to "Treasurer of
3 County" or other appropriate office, but tax statements (~~shall~~) may
4 not include any suggestion that checks may be made payable to the name
5 of 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~~) is due and payable on or before the thirty-first day of October
12 following and (~~shall-be~~) is delinquent after that date.

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

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

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

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

34 (6) Subsection (5) of this section notwithstanding, no interest or
35 penalties may be assessed during any period of armed conflict on
36 delinquent taxes imposed on the personal residences owned by active
37 duty military personnel who are participating as part of one of the

1 branches of the military involved in the conflict and assigned to a
2 duty station outside the territorial boundaries of the United States.

3 (7) During a state of emergency declared under RCW 43.06.010(12),
4 the county treasurer, on his or her own motion or at the request of any
5 taxpayer affected by the emergency, may grant extensions of the due
6 date of any taxes payable under this section as the treasurer deems
7 proper.

8 (8) The county treasurer, at the request of any taxpayer, may grant
9 extensions of the due date of any delinquent taxes payable under this
10 section as the treasurer deems proper.

11 (9) For purposes of this chapter, "interest" means both interest
12 and penalties.

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

23 NEW SECTION. Sec. 2. This act expires December 31, 2015.

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