

HB 1991 - S COMM AMD
By Committee on Local Government

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 84.56.020 and 2014 c 13 s 1 are each amended to
4 read as follows:

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

19 (2) Each tax statement must include a notice that checks for
20 payment of taxes may be made payable to "Treasurer of
21 County" or other appropriate office, but tax statements may not
22 include any suggestion that checks may be made payable to the name of
23 the individual holding the office of treasurer nor any other
24 individual.

25 (3) When the total amount of tax or special assessments on
26 personal property or on any lot, block or tract of real property
27 payable by one person is fifty dollars or more, and if one-half of
28 such tax be paid on or before the thirtieth day of April, the
29 remainder of such tax is due and payable on or before the thirty-
30 first day of October following and shall be delinquent after that
31 date.

1 (4) When the total amount of tax or special assessments on any
2 lot, block or tract of real property or on any mobile home payable by
3 one person is fifty dollars or more, and if one-half of such tax be
4 paid after the thirtieth day of April but before the thirty-first day
5 of October, together with the applicable interest and penalty on the
6 full amount of tax payable for that year, the remainder of such tax
7 is due and payable on or before the thirty-first day of October
8 following and is delinquent after that date.

9 (5) Except as provided in (c) of this subsection, delinquent
10 taxes under this section are subject to interest at the rate of
11 twelve percent per annum computed on a monthly basis on the amount of
12 tax delinquent from the date of delinquency until paid. Interest must
13 be calculated at the rate in effect at the time of payment of the
14 tax, regardless of when the taxes were first delinquent. In addition,
15 delinquent taxes under this section are subject to penalties as
16 follows:

17 (a) A penalty of three percent of the amount of tax delinquent is
18 assessed on the tax delinquent on June 1st of the year in which the
19 tax is due.

20 (b) An additional penalty of eight percent is assessed on the
21 amount of tax delinquent on December 1st of the year in which the tax
22 is due.

23 (c) If a taxpayer is successfully participating in a payment
24 agreement under subsection (11)(b) of this section, the county
25 treasurer may not assess additional penalties on delinquent taxes
26 that are included within the payment agreement. Interest and
27 penalties that have been assessed prior to the payment agreement
28 remain due and payable as provided in the payment agreement.

29 (6)(a) When real property taxes become delinquent and prior to
30 the filing of the certificate of delinquency, the treasurer is
31 authorized to assess and collect tax foreclosure avoidance costs.

32 (b) For the purposes of this section, "tax foreclosure avoidance
33 costs" means those ~~((costs that can be identified specifically))~~
34 direct costs associated with the administration of properties subject
35 to and prior to foreclosure. Tax foreclosure avoidance costs include:

36 (i) Compensation of employees for the time devoted ~~((and~~
37 ~~identified specifically))~~ to administering the avoidance of property
38 foreclosure; and

39 (ii) The cost of materials, services, or equipment acquired,
40 consumed, or expended ~~((specifically for the purpose of))~~ in

1 administering tax foreclosure avoidance prior to the filing of a
2 certificate of delinquency.

3 (c) When tax foreclosure avoidance costs are collected, the tax
4 foreclosure avoidance costs must be credited to the county treasurer
5 service fund account, except as otherwise directed.

6 (d) For purposes of chapter 84.64 RCW, any taxes, interest, or
7 penalties deemed delinquent under this section remain delinquent
8 until such time as all taxes, interest, and penalties for the tax
9 year in which the taxes were first due and payable have been paid in
10 full.

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

17 (8) During a state of emergency declared under RCW 43.06.010(12),
18 the county treasurer, on his or her own motion or at the request of
19 any taxpayer affected by the emergency, may grant extensions of the
20 due date of any taxes payable under this section as the treasurer
21 deems proper.

22 (9) All collections of interest on delinquent taxes must be
23 credited to the county current expense fund. For purposes of this
24 chapter, "interest" means both interest and penalties.

25 (~~All collections of interest on delinquent taxes must be~~
26 ~~credited to the county current expense fund; but~~) The direct cost of
27 foreclosure and sale of real property, and the direct fees and costs
28 of distraint and sale of personal property, for delinquent taxes,
29 must, when collected, be credited to the operation and maintenance
30 fund of the county treasurer prosecuting the foreclosure or distraint
31 or sale; and must be used by the county treasurer as a revolving fund
32 to defray the cost of further foreclosure, distraint and sale for
33 delinquent taxes without regard to budget limitations and not subject
34 to indirect costs of other charges.

35 (11)(a) For purposes of this chapter, and in accordance with this
36 section and RCW 36.29.190, the treasurer may collect taxes,
37 assessments, fees, rates, interest, and charges by electronic bill
38 presentment and payment. Electronic bill presentment and payment may
39 be utilized as an option by the taxpayer, but the treasurer may not
40 require the use of electronic bill presentment and payment.

1 Electronic bill presentment and payment may be on a monthly or other
2 periodic basis as the treasurer deems proper for delinquent tax year
3 payments only or for prepayments of current tax. All prepayments must
4 be paid in full by the due date specified in (c) of this subsection.
5 Payments on past due taxes must include collection of the oldest
6 delinquent year, which includes interest and taxes within a
7 twelve-month period, prior to filing a certificate of delinquency
8 under chapter 84.64 RCW or distraint pursuant to RCW 84.56.070.

9 (b) The treasurer (~~((must))~~) may provide, by electronic means or
10 otherwise, a payment agreement that provides for payment of current
11 year taxes, (~~((inclusive of prepayment))~~) including partial payment
12 collection charges. The treasurer may provide, by electronic means or
13 otherwise, a payment agreement for payment of past due
14 delinquencies(~~(, which must also require current year taxes to be~~
15 ~~paid timely. The payment agreement must be signed by the taxpayer~~
16 ~~and))~~) that also requires on-time payment of current year taxes. The
17 payment agreement must be approved by the taxpayer and authorized by
18 the treasurer prior to the sending of an electronic or alternative
19 bill, which includes a payment plan for current year taxes. The
20 treasurer may accept partial payment of current and delinquent taxes
21 including interest and penalties using (~~((electronic bill presentment~~
22 ~~and payments))~~) any method the treasurer authorizes.

23 (c) All taxes upon real and personal property made payable by the
24 provisions of this title are due and payable to the treasurer on or
25 before the thirtieth day of April and are delinquent after that date.
26 The remainder of the tax is due and payable on or before the thirty-
27 first day of October following and is delinquent after that date. All
28 other assessments, fees, rates, and charges are delinquent after the
29 due date.

30 (d) A county treasurer may authorize payment of past due property
31 taxes, penalties, and interest under this chapter by electronic funds
32 transfer payments on a monthly basis. Delinquent taxes are subject to
33 interest and penalties, as provided in subsection (5) of this
34 section.

35 (e) The treasurer must pay any collection costs, investment
36 earnings, or both on past due payments or prepayments to the credit
37 of a county treasurer service fund account to be created and used
38 only for the payment of expenses incurred by the treasurer, without
39 limitation, in administering the system for collecting prepayments.

1 (12) The treasurer may accept partial payment of current and
2 delinquent taxes including interest and penalties.

3 (13) For purposes of this section unless the context clearly
4 requires otherwise, the following definitions apply:

5 (a) "Electronic bill presentment and payment" means statements,
6 invoices, or bills that are created, delivered, and paid using the
7 internet. The term includes an automatic electronic payment from a
8 person's checking account, debit account, or credit card.

9 (b) "Internet" has the same meaning as provided in RCW
10 19.270.010."

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11 On page 1, line 3 of the title, after "properties;" strike the
12 remainder of the title and insert "and amending RCW 84.56.020."

EFFECT: Restores and makes optional a provision allowing county
treasurers to accept partial payment of current and delinquent taxes
using any method the treasurer authorizes.

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