

FINAL BILL REPORT

SSB 6126

C 153 L 96
Synopsis as Enacted

Brief Description: Revising county treasurer receipting practices.

Sponsors: Senate Committee on Government Operations (originally sponsored by Senators McCaslin, Haugen and Winsley).

Senate Committee on Government Operations

House Committee on Government Operations

Background: If property taxes equal or exceed \$30, they may be paid in semiannual installments instead of in one lump sum. Payment of taxes on mobile homes is not given this option.

A person also has the option of paying taxes on a part of real property assessed as one parcel. A segregation process is carried out by the assessor upon the taxpayer's application so long as all delinquent taxes on the entire tract are paid.

The public's growing reliance on credit cards, debit cards and electronic means of transferring money is not yet reflected in the statutes authorizing acceptance of payments by the county treasurer.

Summary: The option of paying property taxes in semiannual installments is available only if the amount of tax is \$50 or more.

The amount of taxes due by the second installment, if the payment of the first installment is late, is clarified. Taxes on mobile homes are included.

Service personnel who participated in Operation Joint Endeavor are not subject to interest or penalty on any delinquent property taxes collected in 1996.

A segregation of property for tax purposes can only occur if all current year and delinquent taxes on the entire tract are paid in full. The segregation may be requested for an undivided fractional interest in property.

County treasurers are authorized to accept charge cards, credit cards, debit cards, federal wire, automatic clearing house or other electronic communication for any kind of payment to the county. The payer incurs the cost of processing the transaction including any discount.

Votes on Final Passage:

Senate	46	1	
House	98	0	(House amended)
Senate	47	1	(Senate concurred)

Effective: June 6, 1996