
SUBSTITUTE HOUSE BILL 2326

State of Washington

52nd Legislature

1992 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Winsley, Wang, Broback, Kremen, Paris, J. Kohl, Rasmussen and Miller)

Read first time 02/07/92.

1 AN ACT Relating to waiver of delinquent real property tax interest
2 and penalties where a mortgage lien has been removed but the county has
3 not notified the property owner of taxes owed; and amending RCW
4 84.56.025.

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

6 **Sec. 1.** RCW 84.56.025 and 1984 c 185 s 1 are each amended to read
7 as follows:

8 (1) The interest and penalties for delinquencies on property taxes,
9 which taxes are levied on real estate in the year of a conveyance of
10 the real estate or in the year when a debt secured by the real estate
11 is satisfied of record, and which are collected in the following year,
12 shall be waived by the county treasurer under the following
13 circumstances:

1 (~~(1)~~) (a) Records conveying the real estate or satisfying a debt
2 secured by the real estate were filed with the county auditor on or
3 before November 30 of the year the taxes are levied;

4 (~~(2)~~) (b) A grantee's name and address or the name and address of
5 the owner satisfying a debt secured by the real estate are included in
6 the records; and

7 (~~(3)~~) (c) The notice for these taxes due, as provided in RCW
8 84.56.050, was not sent to a grantee, or to the owner who satisfied a
9 debt secured by the real estate, due to error by the county treasurer,
10 or failure by the county treasurer to send the notice to the new
11 address filed with the county auditor.

12 (2) Where such waiver of interest and penalties has occurred, the
13 full amount of interest and penalties shall be reinstated if the
14 grantee or owner who has satisfied a debt secured by the real estate
15 fails to pay the delinquent taxes within thirty days of receiving
16 notice that the taxes are due. Each county treasurer shall, subject to
17 guidelines prepared by the department of revenue, establish
18 administrative procedures to determine if grantees or owner who
19 satisfied a debt secured by the real estate are eligible for this
20 waiver.