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**SUBSTITUTE SENATE BILL 5812**

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**State of Washington**

**52nd Legislature**

**1991 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Williams and Wojahn).

Read first time March 11, 1991.

1 AN ACT Relating to delinquent property taxes; adding a new section  
2 to chapter 84.56 RCW; adding a new section to chapter 84.38 RCW; and  
3 declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.56 RCW  
6 to read as follows:

7 RCW 84.56.020 notwithstanding, if 1991 taxes payable on real  
8 property exceed one hundred fifty percent of the 1990 taxes payable on  
9 the property:

10 (1) No interest or penalties may be assessed for the period April  
11 30, 1991, through April 30, 1992, on the amount that the 1991 taxes  
12 exceed one hundred fifty percent of the 1990 taxes; and

13 (2) The provisions of RCW 84.56.020 regarding the payment of taxes  
14 on the property shall be computed separately for the amount that 1991

1 taxes do not exceed one hundred fifty percent of 1990 taxes and for the  
2 remaining amount.

3 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.38 RCW  
4 to read as follows:

5 RCW 84.38.100 notwithstanding, no interest may be assessed for the  
6 period April 30, 1991, through April 30, 1992, on the amount that 1991  
7 taxes deferred under this chapter exceed one hundred fifty percent of  
8 the 1990 taxes on the property.

9 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
10 preservation of the public peace, health, or safety, or support of the  
11 state government and its existing public institutions, and shall take  
12 effect immediately.