
SENATE BILL 5812

State of Washington 52nd Legislature 1991 Regular Session

By Senators Williams and Wojahn.

Read first time February 22, 1991. Referred to Committee on Ways & Means.

1 AN ACT Relating to delinquent property taxes; amending RCW
2 84.56.020 and 84.38.140; creating new sections; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 84.56.020 and 1988 c 22 s 30 are each amended to read
6 as follows:

7 The county treasurer shall be the receiver and collector of all
8 taxes extended upon the tax rolls of the county, whether levied for
9 state, county, school, bridge, road, municipal or other purposes, and
10 also of all fines, forfeitures or penalties received by any person or
11 officer for the use of his or her county. All taxes upon real and
12 personal property made payable by the provisions of this title shall be
13 due and payable to the treasurer as aforesaid on or before the
14 thirtieth day of April and shall be delinquent after that date, except
15 as provided in section 2 of this act: PROVIDED, That each tax

1 statement shall include a notice that checks for payment of taxes may
2 be made payable to "Treasurer of County" or other appropriate
3 office, but tax statements shall not include any suggestion that checks
4 may be made payable to the name of the individual holding the office of
5 treasurer nor any other individual: PROVIDED FURTHER, That when the
6 total amount of tax on personal property or on any lot, block or tract
7 of real property payable by one person is thirty dollars or more, and
8 if one-half of such tax be paid on or before the said thirtieth day of
9 April, the remainder of such tax shall be due and payable on or before
10 the thirty-first day of October following and shall be delinquent after
11 that date: PROVIDED FURTHER, That when the total amount of tax on any
12 lot, block or tract of real property payable by one person is thirty
13 dollars or more, and if one-half of such tax be paid after the
14 thirtieth day of April but before the thirty-first day of October,
15 together with the applicable interest and penalty on the full amount of
16 such tax, the remainder of such tax shall be due and payable on or
17 before the thirty-first day of October following and shall be
18 delinquent after that date.

19 Delinquent taxes under this section are subject to interest at the
20 rate of twelve percent per annum computed on a monthly basis from the
21 date of delinquency until paid. Interest shall be calculated at the
22 rate in effect at the time of payment of the tax, regardless of when
23 the taxes were first delinquent. In addition, delinquent taxes under
24 this section are subject to penalties as follows:

25 (1) A penalty of three percent shall be assessed on the amount of
26 tax delinquent on May 31st of the year in which the tax is due.

27 (2) An additional penalty of eight percent shall be assessed on the
28 total amount of tax delinquent on November 30th of the year in which
29 the tax is due.

1 (3) Penalties under this section shall not be assessed on taxes
2 that were first delinquent prior to 1982.

3 For purposes of this chapter, "interest" means both interest and
4 penalties.

5 All collections of interest on delinquent taxes shall be credited
6 to the county current expense fund; but the cost of foreclosure and
7 sale of real property, and the fees and costs of distraint and sale of
8 personal property, for delinquent taxes, shall, when collected, be
9 credited to the operation and maintenance fund of the county treasurer
10 prosecuting the foreclosure or distraint or sale; and shall be used by
11 the county treasurer as a revolving fund to defray the cost of further
12 foreclosure, distraint and sale for delinquent taxes without regard to
13 budget limitations.

14 NEW SECTION. **Sec. 2.** Taxes due and payable from January 1,
15 1991, to December 31, 1991, over one hundred fifty percent of the
16 previous year's assessment, shall not be delinquent and shall not be
17 subject to interest and penalties until April 30, 1992.

18 **Sec. 3.** RCW 84.38.140 and 1984 c 220 s 27 are each amended to read
19 as follows:

20 (1) The county treasurer shall collect all the amounts deferred
21 together with interest under section 2 of this act and this chapter, in
22 the manner provided for in chapter 84.56 RCW. For purposes of
23 collection of deferred taxes, the provisions of chapters 84.56, 84.60,
24 and 84.64 RCW shall be applicable.

25 (2) When any deferred special assessment and/or real property taxes
26 together with interest are collected the moneys shall be credited to a
27 special account in the county treasury. The county treasurer shall
28 remit the amount of deferred special assessment and/or real property

1 taxes together with interest to the department within thirty days from
2 the date of collection.

3 (3) The department shall deposit the deferred taxes in the state
4 general fund.

5 NEW SECTION. **Sec. 4.** The legislature shall appropriate from
6 the general fund to local governments such money as is necessary to
7 make up for revenue lost as a result of section 2 of this act.

8 NEW SECTION. **Sec. 5.** This act shall be effective for taxes
9 levied for collection in 1991.

10 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
11 preservation of the public peace, health, or safety, or support of the
12 state government and its existing public institutions, and shall take
13 effect immediately.