

2 **SSB 6126 - H COMM AMD ADOPTED 2-27-96**
3 By Committee on Government Operations

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5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1 are
8 each reenacted and amended to read as follows:

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

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

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

31 (4) When the total amount of tax or special assessments on any lot,
32 block or tract of real property or on any mobile home payable by one
33 person is ((thirty)) fifty dollars or more, and if one-half of such tax
34 be paid after the thirtieth day of April but before the thirty-first
35 day of October, together with the applicable interest and penalty on
36 the full amount of ((such)) tax payable for that year, the remainder of

1 such tax shall be due and payable on or before the thirty-first day of
2 October following and shall be delinquent after that date.

3 ~~((+2))~~ (5) Delinquent taxes under this section are subject to
4 interest at the rate of twelve percent per annum computed on a monthly
5 basis on the full year amount of tax unpaid from the date of
6 delinquency until paid. Interest shall be calculated at the rate in
7 effect at the time of payment of the tax, regardless of when the taxes
8 were first delinquent. In addition, delinquent taxes under this
9 section are subject to penalties as follows:

10 (a) A penalty of three percent of the full year amount of tax
11 unpaid shall be assessed on the ~~((amount of))~~ tax delinquent on June
12 1st of the year in which the tax is due.

13 (b) An additional penalty of eight percent shall be assessed on the
14 ~~((total))~~ amount of tax delinquent on December 1st of the year in which
15 the tax is due.

16 ~~((+3))~~ (6) Subsection ~~((+2))~~ (5) of this section notwithstanding,
17 no interest or penalties may be assessed for the period April 30,
18 ~~((1991))~~ 1996, through December 31, ~~((1991))~~ 1996, on delinquent
19 ~~((1991))~~ taxes imposed in 1995 for collection in 1996 which are imposed
20 on the personal residences owned by military personnel who participated
21 in the situation known as ~~(("Operation Desert Shield," "Operation~~
22 ~~Desert Storm," or any following operation from August 2, 1990, to a~~
23 ~~date specified by an agency of the federal government as the end of~~
24 ~~such operations))~~ "Joint Endeavor."

25 ~~((+4))~~ (7) For purposes of this chapter, "interest" means both
26 interest and penalties.

27 ~~((+5))~~ (8) All collections of interest on delinquent taxes shall
28 be credited to the county current expense fund; but the cost of
29 foreclosure and sale of real property, and the fees and costs of
30 distraint and sale of personal property, for delinquent taxes, shall,
31 when collected, be credited to the operation and maintenance fund of
32 the county treasurer prosecuting the foreclosure or distraint or sale;
33 and shall be used by the county treasurer as a revolving fund to defray
34 the cost of further foreclosure, distraint and sale for delinquent
35 taxes without regard to budget limitations.

36 **Sec. 2.** RCW 84.56.340 and 1994 c 301 s 53 are each amended to read
37 as follows:

1 Any person desiring to pay taxes upon any part or parts of real
2 property heretofore or hereafter assessed as one parcel, or tract, or
3 upon such person's undivided fractional interest in such a property,
4 may do so by applying to the county assessor, who must carefully
5 investigate and ascertain the relative or proportionate value said part
6 or part interest bears to the whole tract assessed, on which basis the
7 assessment must be divided, and the assessor shall forthwith certify
8 such proportionate value to the county treasurer: PROVIDED, That
9 excepting when property is being acquired for public use, or where a
10 person or financial institution desires to pay the taxes and any
11 penalties and interest on a mobile home upon which they have a lien by
12 mortgage or otherwise, no segregation of property for tax purposes
13 shall be made unless all current year and delinquent taxes and
14 assessments on the entire tract have been paid in full. The county
15 assessor shall duly certify the proportionate value to the county
16 treasurer. The county treasurer, upon receipt of certification, shall
17 duly accept payment and issue receipt on the apportionment certified by
18 the county assessor. In cases where protest is filed to said division
19 appeal shall be made to the county legislative authority at its next
20 regular session for final division, and the county treasurer shall
21 accept and receipt for said taxes as determined and ordered by the
22 county legislative authority. Any person desiring to pay on an
23 undivided interest in any real property may do so by paying to the
24 county treasurer a sum equal to such proportion of the entire taxes
25 charged on the entire tract as interest paid on bears to the whole.

26 NEW SECTION. **Sec. 3.** A new section is added to chapter 36.29 RCW
27 to read as follows:

28 County treasurers are authorized to accept credit cards, charge
29 cards, debit cards, federal wire, and automatic clearinghouse system
30 transactions, or other electronic communication, for any payment of any
31 kind including, but not limited to, taxes, fines, interest, penalties,
32 special assessments, fees, rates, charges, or moneys due counties. A
33 payer desiring to pay by a credit card, charge card, debit card,
34 federal wire, automatic clearinghouse system, or other electronic
35 communication shall bear the cost of processing the transaction in an
36 amount determined by the treasurer. Such determination shall be based
37 upon costs incurred by the treasurer including handling, collecting,
38 discount, disbursing, and accounting for the transaction.

1 NEW SECTION. **Sec. 4.** This act is effective for taxes levied for
2 collection in 1997 and thereafter."

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6 On page 1, line 1 of the title, after "practices;" strike the
7 remainder of the title and insert "amending RCW 84.56.340; reenacting
8 and amending RCW 84.56.020; adding a new section to chapter 36.29 RCW;
9 and creating a new section."

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