
ENGROSSED SUBSTITUTE SENATE BILL 6205

State of Washington

55th Legislature

1998 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators McCaslin, Haugen, Patterson, Benton, Bauer, Winsley and Oke)

Read first time 02/02/98.

1 AN ACT Relating to waiver of interest on residential property taxes
2 that are delinquent because of hardship due to the death of the
3 taxpayer's spouse or parent; and amending RCW 84.56.025.

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

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

7 (1) The interest and penalties for delinquencies on property taxes,
8 which taxes are levied on real estate in the year of a conveyance of
9 the real estate and which are collected in the following year, shall be
10 waived by the county treasurer under the following circumstances:

11 ~~((1))~~ (a) Records conveying the real estate were filed with the
12 county auditor on or before November 30 of the year the taxes are
13 levied;

14 ~~((2))~~ (b) A grantee's name and address are included in the
15 records; and

16 ~~((3))~~ (c) The notice for these taxes due, as provided in RCW
17 84.56.050, was not sent to a grantee due to error by the county. Where
18 such waiver of interest and penalties has occurred, the full amount of
19 interest and penalties shall be reinstated if the grantee fails to pay

1 the delinquent taxes within thirty days of receiving notice that the
2 taxes are due. Each county treasurer shall, subject to guidelines
3 prepared by the department of revenue, establish administrative
4 procedures to determine if grantees are eligible for this waiver.

5 (2) In addition to the waiver under subsection (1) of this section,
6 the interest and penalties for delinquencies on property taxes shall be
7 waived by the county treasurer under the following circumstances:

8 (a) The taxpayer fails to make one payment under RCW 84.56.020 by
9 the due date on the taxpayer's personal residence because of hardship
10 caused by the death of the taxpayer's spouse if the taxpayer notifies
11 the county treasurer of the hardship within sixty days of the tax due
12 date; or

13 (b) The taxpayer fails to make one payment under RCW 84.56.020 by
14 the due date on the taxpayer's parent's personal residence because of
15 hardship caused by the death of the taxpayer's parent if the taxpayer
16 notifies the county treasurer of the hardship within sixty days of the
17 tax due date.

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