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SENATE BILL 6205

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State of Washington                      55th Legislature                      1998 Regular Session

By Senators McCaslin, Haugen, Patterson, Benton, Bauer, Winsley and Oke

Read first time 01/13/98.      Referred to Committee on Government Operations.

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; and amending RCW 84.56.020.

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

5            **Sec. 1.** RCW 84.56.020 and 1996 c 153 s 1 are each amended to read  
6 as follows:

7            (1) 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.

12            All taxes upon real and personal property made payable by the  
13 provisions of this title shall be due and payable to the county  
14 treasurer on or before the thirtieth day of April and, except as  
15 provided in this section, shall be delinquent after that date.

16            (2) Each tax statement shall include a notice that checks for  
17 payment of taxes due under this title may be made payable to "Treasurer  
18 of . . . . County" or other appropriate office, but tax statements  
19 shall not include any suggestion that checks may be made payable to the

1 name of the individual holding the office of treasurer nor any other  
2 individual.

3 (3) When the total amount of tax or special assessments on personal  
4 property or on any lot, block or tract of real property payable by one  
5 person is fifty dollars or more, and if one-half of such tax be paid on  
6 or before the thirtieth day of April, the remainder of such tax shall  
7 be due and payable on or before the thirty-first day of October  
8 following and shall be delinquent after that date.

9 (4) When the total amount of tax or special assessments on any lot,  
10 block or tract of real property or on any mobile home payable by one  
11 person is fifty dollars or more, and if one-half of such tax be paid  
12 after the thirtieth day of April but before the thirty-first day of  
13 October, together with the applicable interest and penalty on one-half  
14 of the full amount of tax payable for that year, the remainder of such  
15 tax shall be due and payable on or before the thirty-first day of  
16 October following and shall be delinquent after that date.

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

24 (a) A penalty of three percent of the full year amount of tax  
25 unpaid shall be assessed on the tax delinquent on June 1st of the year  
26 in which the tax is due.

27 (b) An additional penalty of eight percent shall be assessed on the  
28 amount of tax delinquent on December 1st of the year in which the tax  
29 is due.

30 (6) Subsection (5) of this section notwithstanding, (~~no interest~~  
31 ~~or penalties may be assessed for the period April 30, 1996, through~~  
32 ~~December 31, 1996, on delinquent taxes imposed in 1995 for collection~~  
33 ~~in 1996 which are imposed on the personal residences owned by military~~  
34 ~~personnel who participated in the situation known as "Joint~~  
35 ~~Endeavor."~~) the county treasurer may waive interest on delinquent  
36 taxes which are imposed on the taxpayer's personal residence for the  
37 taxpayer's missing one deadline under subsection (3) of this section if  
38 the taxpayer claims that the delinquency is due to hardship caused by  
39 the death of the taxpayer's spouse.

1 (7) For purposes of this chapter, "interest" means both interest  
2 and penalties.

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

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