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HOUSE BILL 1249

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State of Washington

56th Legislature

1999 Regular Session

By Representative Conway

Read first time 01/20/1999. Referred to Committee on Finance.

1 AN ACT Relating to payment of property taxes; and amending RCW  
2 84.56.330 and 84.56.050.

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

4 **Sec. 1.** RCW 84.56.330 and 1961 c 15 s 84.56.330 are each amended  
5 to read as follows:

6 Any person who has a lien by mortgage or otherwise, upon any real  
7 property upon which any taxes have not been paid, may pay such taxes,  
8 and the interest, penalty and costs thereon; and the receipt of the  
9 county treasurer or other collecting official shall constitute an  
10 additional lien upon such land, to the amount therein stated, and the  
11 amount so paid and the interest thereon at the rate specified in the  
12 mortgage or other instrument shall be collectible with, or as a part  
13 of, and in the same manner as the amount secured by the original lien:  
14 PROVIDED, That the person paying such taxes shall pay the same as  
15 mortgagee or other lien holder and shall procure the receipt of the  
16 county treasurer therefor, showing the mortgage or other lien  
17 relationship of the person paying such taxes, and the same shall have  
18 been recorded with the county auditor of the county wherein the said  
19 real estate is situated, within ten days after the payment of such

1 taxes and the issuance of such receipt. It shall be the duty of any  
2 treasurer issuing such receipt to make notation thereon of the lien  
3 relationship claim of the person paying such taxes. It shall be the  
4 duty of the county auditor in such cases to index and record such  
5 receipts in the same manner as provided for the recording of liens on  
6 real estate, upon the payment to the county auditor of the sum of fifty  
7 cents by the person presenting the same for recording: AND PROVIDED  
8 FURTHER, That in the event the above provision be not complied with,  
9 the lien created by any such payment shall be subordinate to the liens  
10 of all mortgages or encumbrances upon such real property, which are  
11 senior to the mortgage or other lien of the person so making such  
12 payment.

13 A mortgagee or other person who by written agreement with the  
14 mortgagor is paying the property taxes for any real property out of an  
15 escrow fund or otherwise must notify the county treasurer of a  
16 termination of such agreement within thirty days after termination. A  
17 mortgagee or other person who fails to provide such notice is liable  
18 for any interest and penalties incurred for delinquent taxes on the  
19 subject property during the period between termination of the agreement  
20 and the date the county treasurer receives notice.

21 **Sec. 2.** RCW 84.56.050 and 1991 c 245 s 17 are each amended to read  
22 as follows:

23 On receiving the tax rolls the treasurer shall post all real and  
24 personal property taxes from the rolls to the treasurer's tax roll, and  
25 shall carry forward to the current tax rolls a memorandum of all  
26 delinquent taxes on each and every description of property, and enter  
27 the same on the property upon which the taxes are delinquent showing  
28 the amounts for each year. The treasurer shall notify each taxpayer in  
29 the county, at the expense of the county, of the amount of the real and  
30 personal property, and the current and delinquent amount of tax due on  
31 the same; and the treasurer shall have printed on the notice the name  
32 of each tax and the levy made on the same. Whenever the treasurer  
33 receives notice that a taxpayer's responsibility has been terminated  
34 pursuant to RCW 84.56.330 or otherwise, and if there are any delinquent  
35 or current year taxes due, the treasurer shall send an additional  
36 notice to the new taxpayer within forty-five days. The county  
37 treasurer shall be the sole collector of all delinquent taxes and all  
38 other taxes due and collectible on the tax rolls of the county:

1 PROVIDED, That the term "taxpayer" as used in this section shall mean  
2 any person charged, or whose property is charged, with property tax;  
3 and the person to be notified is that person whose name appears on the  
4 tax roll herein mentioned: PROVIDED, FURTHER, That if no name so  
5 appears the person to be notified is that person shown by the  
6 treasurer's tax rolls or duplicate tax receipts of any preceding year  
7 as the payer of the tax last paid on the property in question.

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