

**SHB 3101** - H AMD  
By Representative

1           On page 1, after line 16, insert:

2           "**Sec. 2.** RCW 84.56.020 and 1996 c 153 s 1 are each amended to  
3 read as follows:

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

13           (2) Each tax statement shall include a notice that checks for  
14 payment of taxes may be made payable to "Treasurer of . . . . .  
15 County" or other appropriate office, but tax statements shall not  
16 include any suggestion that checks may be made payable to the name  
17 of the individual holding the office of treasurer nor any other  
18 individual.

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

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

1 thirty-first day of October following and shall be delinquent after  
2 that date.

3 (5) Delinquent taxes under this section are subject to interest  
4 at the rate of twelve percent per annum computed on a monthly basis  
5 on the full year amount of tax unpaid from the date of delinquency  
6 until paid. Interest shall be calculated at the rate in effect at  
7 the time of payment of the tax, regardless of when the taxes were  
8 first delinquent. In addition, delinquent taxes under this section  
9 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 tax delinquent on June 1st of the  
12 year in which the tax is due.

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

16 (6) Subsection (5) of this section notwithstanding, no interest  
17 or penalties may be assessed for the period April 30, (~~(1996)~~)  
18 2003, through (~~(December 31, 1996)~~) April 30, 2005, on delinquent  
19 taxes imposed (~~(in 1995)~~) for collection in (~~(1996)~~) 2003 or 2004  
20 which are imposed on the personal residences owned by military  
21 personnel who participated in the situation known as "~~(Joint~~  
22 ~~Endeavor)~~) Operation Enduring Freedom."

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

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

35 Correct the title.

**EFFECT:** Prohibiting interest and penalties before April 30,  
2005, on delinquent property taxes for military personnel that  
participate in Operation Enduring Freedom.