

SSB 6302 - H AMD TO HE COMM AMD (6302-S AMH HE MCLA 095)
By Representative Darneille

1 On page 4, after line 29 of the amendment, insert the
2 following:

3 "NEW SECTION. **Sec. 5.** A new section is added to chapter 61.24
4 RCW to read as follows:

5 All of the rights, duties, and privileges conveyed under the
6 federal servicemembers civil relief act, P.L. 108-189, are
7 applicable to deeds of trust under Washington law.

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

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

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

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

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

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

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

25 (6) Subsection (5) of this section notwithstanding, no interest
26 or penalties may be assessed for the period April 30, ((1996))
27 2003, through ((~~December 31, 1996~~)) April 30, 2005, on delinquent
28 taxes imposed ((~~in 1995~~)) for collection in ((1996)) 2003 or 2004
29 which are imposed on the personal residences owned by military
30 personnel who participated in the situation known as "((~~Joint~~
31 ~~Endeavor~~)) Operation Enduring Freedom."

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

34 (8) All collections of interest on delinquent taxes shall be
35 credited to the county current expense fund; but the cost of
36 foreclosure and sale of real property, and the fees and costs of
37 distraint and sale of personal property, for delinquent taxes,
38 shall, when collected, be credited to the operation and maintenance
39 fund of the county treasurer prosecuting the foreclosure or

1 distrain or sale; and shall be used by the county treasurer as a
2 revolving fund to defray the cost of further foreclosure, distraint
3 and sale for delinquent taxes without regard to budget
4 limitations."

5 Renumber the remaining section consecutively and correct the title.

EFFECT: Adds a provision to the Deed of Trust Act stating that all of the rights and duties conveyed under the federal Servicemember's Civil Relief Act apply to deeds of trust under Washington law.

Prohibits the imposition of interest and penalties for the period April 30, 2003 through April 30, 2005, on delinquent 2003-2004 property taxes for military personnel that participate in Operation Enduring Freedom.