

ESHB 3101 - S COMM AMD
By Committee on Judiciary

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 61.24 RCW
4 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 applicable
7 to deeds of trust under Washington law.

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

10 (1) The county treasurer shall be the receiver and collector of all
11 taxes extended upon the tax rolls of the county, whether levied for
12 state, county, school, bridge, road, municipal or other purposes, and
13 also of all fines, forfeitures or penalties received by any person or
14 officer for the use of his or her county. All taxes upon real and
15 personal property made payable by the provisions of this title shall be
16 due and payable to the treasurer on or before the thirtieth day of
17 April and, except as provided in this section, shall be delinquent
18 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 of
23 the individual holding the office of treasurer nor any other
24 individual.

25 (3) When the total amount of tax or special assessments on personal
26 property or on any lot, block or tract of real property payable by one
27 person is fifty dollars or more, and if one-half of such tax be paid on
28 or before the thirtieth day of April, the remainder of such tax shall

1 be due and payable on or before the thirty-first day of October
2 following and shall be delinquent after that date.

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

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

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

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

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

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

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

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

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5 On page 1, line 1 of the title, after "sales;" strike the remainder
6 of the title and insert "amending RCW 84.56.020; and adding a new
7 section to chapter 61.24 RCW."

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