
ENGROSSED SUBSTITUTE HOUSE BILL 3101

State of Washington

58th Legislature

2004 Regular Session

By House Committee on Judiciary (originally sponsored by Representatives Darneille, G. Simpson, Campbell, Romero, Upthegrove, Ormsby, Morrell, Kenney and O'Brien)

READ FIRST TIME 02/06/04.

1 AN ACT Relating to foreclosures and sales; amending RCW 84.56.020;
2 and adding a new section to chapter 61.24 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 61.24 RCW
5 to read as follows:

6 (1) A deed of trust may not be foreclosed during, or within ninety
7 days after, a service member's period of deployment.

8 (2) A trustee's sale, foreclosure, or seizure of property under
9 this chapter is not valid if made during, or within ninety days after,
10 the period of the service member's deployment.

11 (3) This section applies only to a service member's obligation on
12 real property purchased before the period of the service member's
13 deployment and for which the service member is still obligated.

14 (4) For purposes of this section, "service member" includes a
15 member of each of the armed forces, including the national guard and
16 armed forces reserves.

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

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

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

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

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

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

37 (a) A penalty of three percent of the full year amount of tax

1 unpaid shall be assessed on the tax delinquent on June 1st of the year
2 in which the tax is due.

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

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

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

15 (8) All collections of interest on delinquent taxes shall be
16 credited to the county current expense fund; but the cost of
17 foreclosure and sale of real property, and the fees and costs of
18 distraint and sale of personal property, for delinquent taxes, shall,
19 when collected, be credited to the operation and maintenance fund of
20 the county treasurer prosecuting the foreclosure or distraint or sale;
21 and shall be used by the county treasurer as a revolving fund to defray
22 the cost of further foreclosure, distraint and sale for delinquent
23 taxes without regard to budget limitations.

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