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SENATE BILL 6335

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State of Washington

59th Legislature

2006 Regular Session

By Senator Haugen

Read first time 01/11/2006. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to the waiver of penalties and interest on property  
2 taxes; and amending RCW 84.56.025.

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

4 **Sec. 1.** RCW 84.56.025 and 2003 c 12 s 1 are each amended to read  
5 as follows:

6 (1) The interest and penalties for delinquencies on property taxes  
7 shall be waived by the county treasurer if the notice for these taxes  
8 due, as provided in RCW 84.56.050, was not sent to a taxpayer due to  
9 error by the county. Where waiver of interest and penalties has  
10 occurred, the full amount of interest and penalties shall be reinstated  
11 if the taxpayer fails to pay the delinquent taxes within thirty days of  
12 receiving notice that the taxes are due. Each county treasurer shall,  
13 subject to guidelines prepared by the department of revenue, establish  
14 administrative procedures to determine if taxpayers are eligible for  
15 this waiver.

16 (2) In addition to the waiver under subsection (1) of this section,  
17 the interest and penalties for delinquencies on property taxes shall be  
18 waived by the county treasurer under the following circumstances:

1 (a) The taxpayer fails to make one payment under RCW 84.56.020 by  
2 the due date on the taxpayer's personal residence because of hardship  
3 caused by the death or serious illness of the taxpayer's spouse,  
4 parent, sibling, or child who resides with the taxpayer, if the  
5 taxpayer notifies the county treasurer of the hardship within sixty  
6 days of the tax due date; ((~~or~~))

7 (b) The taxpayer fails to make one payment under RCW 84.56.020 by  
8 the due date on the taxpayer's parent's or stepparent's personal  
9 residence because of hardship caused by the death of the taxpayer's  
10 parent or stepparent if the taxpayer notifies the county treasurer of  
11 the hardship within sixty days of the tax due date; or

12 (c) The taxpayer fails to make a payment due to circumstances  
13 beyond the control of the taxpayer, as determined by the department by  
14 rule.

15 (3) Before allowing a hardship waiver under subsection (2) of this  
16 section, the county treasurer may require a copy of the death  
17 certificate along with an affidavit signed by the taxpayer.

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