
SENATE BILL 6520

State of Washington

60th Legislature

2008 Regular Session

By Senators Tom, Oemig, McDermott, and Kline

Read first time 01/17/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to requiring additional information on property tax
2 statements and notices of assessed value; amending RCW 84.56.020;
3 adding a new section to chapter 84.40 RCW; adding a new section to
4 chapter 84.56 RCW; and creating a new section.

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

6 **Sec. 1.** RCW 84.56.020 and 2007 c 105 s 2 are each amended to read
7 as follows:

8 (1) The county treasurer shall be the receiver and collector of all
9 taxes extended upon the tax rolls of the county, whether levied for
10 state, county, school, bridge, road, municipal or other purposes, and
11 also of all fines, forfeitures or penalties received by any person or
12 officer for the use of his or her county. No treasurer shall accept
13 tax payments or issue receipts for the same until the treasurer has
14 completed the tax roll for the current year's collection and provided
15 notification of the completion of the roll. Notification may be
16 accomplished electronically, by posting a notice in the office, or
17 through other written communication as determined by the treasurer.
18 All taxes upon real and personal property made payable by the

1 provisions of this title shall be due and payable to the treasurer on
2 or before the thirtieth day of April and, except as provided in this
3 section, shall be delinquent after that date.

4 (2) Each tax statement must be mailed to the property owner, in
5 addition to any lien holders or taxpayers.

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

12 (~~(3)~~) (4) When the total amount of tax or special assessments on
13 personal property or on any lot, block or tract of real property
14 payable by one person is fifty dollars or more, and if one-half of such
15 tax be paid on or before the thirtieth day of April, the remainder of
16 such tax shall be due and payable on or before the thirty-first day of
17 October following and shall be delinquent after that date.

18 (~~(4)~~) (5) When the total amount of tax or special assessments on
19 any lot, block or tract of real property or on any mobile home payable
20 by one person is fifty dollars or more, and if one-half of such tax be
21 paid after the thirtieth day of April but before the thirty-first day
22 of October, together with the applicable interest and penalty on the
23 full amount of tax payable for that year, the remainder of such tax
24 shall be due and payable on or before the thirty-first day of October
25 following and shall be delinquent after that date.

26 (~~(5)~~) (6) Delinquent taxes under this section are subject to
27 interest at the rate of twelve percent per annum computed on a monthly
28 basis on the full year amount of tax unpaid from the date of
29 delinquency until paid. Interest shall be calculated at the rate in
30 effect at the time of payment of the tax, regardless of when the taxes
31 were first delinquent. In addition, delinquent taxes under this
32 section are subject to penalties as follows:

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

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

1 ~~((+6+))~~ (7) Subsection ~~((+5+))~~ (6) of this section notwithstanding,
2 no interest or penalties may be assessed during any period of armed
3 conflict on delinquent taxes imposed on the personal residences owned
4 by active duty military personnel who are participating as part of one
5 of the branches of the military involved in the conflict and assigned
6 to a duty station outside the territorial boundaries of the United
7 States.

8 ~~((+7+))~~ (8) For purposes of this chapter, "interest" means both
9 interest and penalties.

10 ~~((+8+))~~ (9) All collections of interest on delinquent taxes shall
11 be credited to the county current expense fund; but the cost of
12 foreclosure and sale of real property, and the fees and costs of
13 distraint and sale of personal property, for delinquent taxes, shall,
14 when collected, be credited to the operation and maintenance fund of
15 the county treasurer prosecuting the foreclosure or distraint or sale;
16 and shall be used by the county treasurer as a revolving fund to defray
17 the cost of further foreclosure, distraint and sale for delinquent
18 taxes without regard to budget limitations.

19 NEW SECTION. Sec. 2. A new section is added to chapter 84.40 RCW
20 to read as follows:

21 If an assessor provides notice of assessed values to taxpayers, the
22 assessor must provide for the upcoming tax year, plus the three
23 previous years, the following information: (1) The assessed value; (2)
24 the rate of tax; and (3) the aggregate tax amount. Such amounts must
25 be shown as a dollar amount by year. The notice must include a
26 statement that information for the upcoming tax year will be based on
27 an assumption that the combined levy of the taxing districts will
28 increase one percent, and will not include any voter-approved property
29 tax increases occurring after the notice is sent.

30 NEW SECTION. Sec. 3. A new section is added to chapter 84.56 RCW
31 to read as follows:

32 Each tax statement must show for the current tax year, plus the
33 previous three tax years: (1) The amount levied by each district; (2)
34 the assessed value; (3) the rate of tax; and (4) the aggregate tax
35 amount. Such amounts must be shown as a dollar amount by year. In

1 addition, for subsection (4) of this section, the statement must show
2 the net change from year to year.

3 NEW SECTION. **Sec. 4.** This act applies to taxes levied for
4 collection in 2009 and thereafter.

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