
SENATE BILL 6617

State of Washington

61st Legislature

2010 Regular Session

By Senators Regala, McDermott, Rockefeller, Berkey, Keiser, Kohl-
Welles, Shin, and Roach

Read first time 01/19/10. Referred to Committee on Government
Operations & Elections.

1 AN ACT Relating to waiver of penalties and interest on the first
2 half of property tax payments; 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~~) must be waived by the county treasurer if the notice for
8 these taxes due, as provided in RCW 84.56.050, was not sent to a
9 taxpayer due to error by the county. Where waiver of interest and
10 penalties has occurred, the full amount of interest and penalties
11 (~~shall~~) must be reinstated if the taxpayer fails to pay the
12 delinquent taxes within thirty days of receiving notice that the taxes
13 are due. Each county treasurer (~~shall~~) must, subject to guidelines
14 prepared by the department of revenue, establish administrative
15 procedures to determine if taxpayers are eligible for 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
18 (~~shall~~) must be waived by the county treasurer under the following
19 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 of the taxpayer's spouse if the taxpayer notifies
4 the county treasurer of the hardship within sixty days of the tax due
5 date; or

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

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

14 (4) In addition to the waiver under subsections (1) and (2) of this
15 section, the interest and penalties for delinquencies on the second-
16 half of property taxes due and payable may be waived by the county
17 treasurer under the following circumstances:

18 (a) The total amount of tax or special assessments payable by one
19 person is fifty dollars or more and one-half of such tax be paid after
20 the thirtieth day of April but before the thirty-first day of October;
21 and

22 (b) The remainder of such tax be timely paid on or before the
23 thirty-first day of October following; and

24 (c) The taxpayer has made timely payment for a period of five years
25 immediately preceding the tax due and payable in the year for which the
26 waiver is being requested.

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