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HOUSE BILL 1359

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State of Washington

62nd Legislature

2011 Regular Session

By Representatives Klippert, Takko, Orcutt, Pettigrew, Armstrong, Haler, Kristiansen, and McCune

Read first time 01/19/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to modifying advance property tax payments for  
2 plats; and amending RCW 58.08.040.

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

4 **Sec. 1.** RCW 58.08.040 and 2008 c 17 s 2 are each amended to read  
5 as follows:

6 Prior to any person recording a plat, replat, or altered plat  
7 subsequent to May 31st in any year and prior to the date of the  
8 collection of taxes in the ensuing year, the person (~~shall~~) must  
9 deposit with the county treasurer a sum equal to the product of the  
10 county assessor's latest valuation on the property less improvements in  
11 such subdivision multiplied by the current year's dollar rate  
12 (~~increased by twenty five percent~~) on the property platted. The  
13 treasurer's receipt (~~shall be~~) is evidence of the payment. The  
14 treasurer (~~shall~~) must appropriate so much of the deposit as will pay  
15 the taxes and assessments on the property when the levy rates are  
16 certified by the assessor using the value of the property at the time  
17 of filing a plat, replat, or altered plat, and in case the sum  
18 deposited is in excess of the amount necessary for the payment of the

1 taxes and assessments, the treasurer (~~shall~~) must return, to the  
2 party depositing, the amount of excess.

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