
SENATE BILL 6475

State of Washington

63rd Legislature

2014 Regular Session

By Senator Rivers

Read first time 01/28/14. Referred to Committee on Governmental Operations.

1 AN ACT Relating to hardship property tax waivers for interest and
2 penalties; 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 or the United States postal
10 service. Where waiver of interest and penalties has occurred, the full
11 amount of interest and penalties (~~shall~~) must be reinstated if the
12 taxpayer fails to pay the delinquent taxes within thirty days of
13 receiving notice that the taxes are due. Each county treasurer
14 (~~shall~~) must, subject to guidelines prepared by the department of
15 revenue, establish administrative procedures to determine if taxpayers
16 are eligible for this waiver. Before allowing a waiver due to error by
17 the United States postal service, the county treasurer may require
18 documentation from the United States postal service regarding the delay
19 or loss of the notice.

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

5 (a) The taxpayer fails to make one payment under RCW 84.56.020 by
6 the due date on the taxpayer's personal residence because of hardship
7 caused by the death of the taxpayer's spouse or member of the
8 taxpayer's immediate family including, but not limited to, a household
9 member, grandparent, parent, sibling, child, or grandchild if the
10 taxpayer notifies the county treasurer of the hardship within sixty
11 days of the tax due date; or

12 (b) The taxpayer fails to make one payment under RCW 84.56.020 by
13 the due date on the taxpayer's parent's or stepparent's personal
14 residence because of hardship caused by the death of the taxpayer's
15 parent or stepparent if the taxpayer notifies the county treasurer of
16 the hardship within sixty days of the tax due date.

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

20 (4)(a) The interest and penalties for delinquencies on property
21 taxes may be waived by the county treasurer under the following
22 circumstances:

23 (i) The taxpayer fails to make one payment under RCW 84.56.020 by
24 the due date on the taxpayer's personal residence because of hardship
25 caused by the serious illness of the taxpayer's spouse or member of the
26 taxpayer's immediate family including, but not limited to, a household
27 member, grandparent, parent, sibling, child, or grandchild; or

28 (ii) The taxpayer fails to make one payment under RCW 84.56.020 by
29 the due date on the taxpayer's personal residence because of hardship
30 caused by incapacity or disability, including inability to manage
31 property and affairs effectively for reasons such as, but not limited
32 to, mental incapacity, developmental disability, or serious physical
33 illness.

34 (b) Before allowing a hardship waiver under this subsection (4),
35 the county treasurer may require documentation from a physician along
36 with an affidavit signed by the taxpayer.

37 (5) The interest and penalties for delinquencies on property taxes
38 may be waived by the county treasurer if the taxpayer fails to make one

1 payment under RCW 84.56.020 by the due date on the taxpayer's personal
2 residence because of hardship caused by natural disaster, such as a
3 flood or earthquake. Before allowing a hardship waiver under this
4 subsection (5), the county treasurer may require an affidavit signed by
5 the taxpayer.

6 (6) Under subsections (4) and (5) of this section, a taxpayer must
7 request a waiver and must pay the taxes within thirty days of receiving
8 the notice that taxes are due. Interest and penalties must be
9 reinstated if the taxpayer fails to pay the delinquent taxes by the due
10 date if a waiver is not requested and the taxes are not paid within
11 thirty days of receiving the notice that taxes are due.

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