

# HOUSE BILL REPORT

## SB 5654

---

---

**As Reported by House Committee On:**  
Finance

**Title:** An act relating to partial payment of current and delinquent taxes to the county treasurer.

**Brief Description:** Concerning partial payment of current and delinquent taxes to the county treasurer.

**Sponsors:** Senators Dansel and Benton.

**Brief History:**

**Committee Activity:**

Finance: 3/24/15, 4/3/15 [DP].

**Brief Summary of Bill**

- Permits county treasurers to accept partial payment of current and delinquent taxes, including interest and penalties, using any method the treasurer authorizes.

---

### HOUSE COMMITTEE ON FINANCE

**Majority Report:** Do pass. Signed by 16 members: Representatives Carlyle, Chair; Tharinger, Vice Chair; Nealey, Ranking Minority Member; Orcutt, Assistant Ranking Minority Member; Condotta, Fitzgibbon, Manweller, Pollet, Reykdal, Robinson, Ryu, Springer, Stokesbary, Vick, Wilcox and Wylie.

**Staff:** Richelle Geiger (786-7175).

**Background:**

Property tax statements are mailed by the county treasurer in February of each year. To avoid interest and penalties, at least half of the amount due must be paid by April 30 and the balance is due by October 31. If the tax is less than \$50, it must be paid in full by April 30. A person can pay property taxes in person or by mail. Some counties are now accepting electronic payments via the county treasurer website.

---

*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

If the current year first-half taxes are not paid by April 30, the entire tax amount becomes delinquent. Interest and penalty amounts on delinquent first-half taxes are calculated on the entire year's tax amount. Interest is charged at 1 percent per month on the full amount due from the month of delinquency to the month of payment. A 3 percent penalty is also imposed on the unpaid amount of current taxes on June 1, with an additional 8 percent on the unpaid amount of current taxes as of December 1. Penalties are not applied if a taxpayer is successfully participating in a payment agreement with their county treasurer.

County treasurers may accept partial payments of current and delinquent taxes, including interest and penalties, if the partial payments are submitted electronically.

---

**Summary of Bill:**

County treasurers may accept partial payment of current and delinquent taxes, including interest and penalties, using any method the treasurer authorizes.

---

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.

**Staff Summary of Public Testimony:**

(In support) This bill allows citizens and their county treasurer to collaborate and create installment plans for current or delinquent property taxes. This bill provides the option for county treasurers to come up with alternative methods of payment and is not a mandate. Most other bills can be paid in installments, it makes sense to extend that same payment structure to property taxes.

(Opposed) None.

**Persons Testifying:** Senator Dansel, prime sponsor.

**Persons Signed In To Testify But Not Testifying:** None.