
HOUSE BILL 1539

State of Washington 64th Legislature 2015 Regular Session

By Representatives Moeller and Wylie

Read first time 01/22/15. Referred to Committee on Finance.

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 2014 c 13 s 2 are each amended to read
5 as follows:

6 (1) The interest and penalties for delinquencies on property
7 taxes must be waived by the county treasurer if the notice for these
8 taxes due, as provided in RCW 84.56.050, was not sent to a taxpayer
9 due to error by the county or the United States postal service. Where
10 waiver of interest and penalties has occurred, the full amount of
11 interest and penalties must be reinstated if the taxpayer fails to
12 pay the delinquent taxes within thirty days of receiving notice that
13 the taxes are due. Each county treasurer 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 Before allowing a waiver due to error by the United States postal
17 service, the county treasurer may require documentation from the
18 United States postal service regarding the delay or loss of the
19 notice.

20 (2) In addition to the waiver under subsection (1) of this
21 section, the interest and penalties for delinquencies on property

1 taxes must be waived by the county treasurer under the following
2 circumstances:

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

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

15 (3) In addition to the waivers under subsections (1) and (2) of
16 this section, the county treasurer, at his or her discretion, may
17 waive interest and penalties for delinquencies on property taxes
18 where the taxpayer paid an erroneous amount due to apparent taxpayer
19 error and the taxpayer pays the delinquent taxes within thirty days
20 of receiving notice that the taxes are due.

21 (4) Before allowing a hardship waiver under subsection (2) of
22 this section, the county treasurer may require a copy of the death
23 certificate along with an affidavit signed by the taxpayer.

24 (5)(a) The interest and penalties for delinquencies on property
25 taxes may be waived by the county treasurer under the following
26 circumstances:

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

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

1 (b) Before allowing a hardship waiver under this subsection (5),
2 the county treasurer may require documentation from a physician along
3 with an affidavit signed by the taxpayer.

4 (6) The interest and penalties for delinquencies on property
5 taxes may be waived by the county treasurer if the taxpayer fails to
6 make one payment under RCW 84.56.020 by the due date on the
7 taxpayer's personal residence because of hardship caused by natural
8 disaster, such as a flood or earthquake. Before allowing a hardship
9 waiver under this subsection (6), the county treasurer may require an
10 affidavit signed by the taxpayer.

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

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