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**SUBSTITUTE SENATE BILL 5439**

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**State of Washington**

**64th Legislature**

**2016 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Dansel and Benton)

READ FIRST TIME 02/04/16.

1       AN ACT Relating to penalty waivers for delinquent property taxes;  
2 amending RCW 84.56.025; and creating a new section.

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. Where waiver of interest and penalties  
10 has occurred, the full amount of interest and penalties must be  
11 reinstated if the taxpayer fails to pay the delinquent taxes within  
12 thirty days of receiving notice that the taxes are due. Each county  
13 treasurer must, subject to guidelines prepared by the department of  
14 revenue, establish administrative procedures to determine if  
15 taxpayers are eligible for this waiver.

16       (2) In addition to the waiver under subsection (1) of this  
17 section, the interest and penalties for delinquencies on property  
18 taxes must be waived by the county treasurer under the following  
19 circumstances:

20       (a) The taxpayer fails to make one payment under RCW 84.56.020 by  
21 the due date on the taxpayer's personal residence because of hardship

1 caused by the death of the taxpayer's spouse if the taxpayer notifies  
2 the county treasurer of the hardship within sixty days of the tax due  
3 date; or

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

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

15 (4) The penalties for delinquencies on property taxes must be  
16 waived by the county treasurer if the delinquency was the result of  
17 circumstances beyond the control of the taxpayer. Circumstances  
18 beyond the control of the taxpayer must actually cause the late  
19 payment. Circumstances beyond the control of the taxpayer are  
20 generally those that are immediate, unexpected, or in the nature of  
21 an emergency resulting in the taxpayer not having reasonable time or  
22 opportunity to timely file and pay.

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

26 NEW SECTION. **Sec. 2.** This act applies to taxes levied for  
27 collection in 2017 and thereafter.

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