

# FINAL BILL REPORT

## ESHB 1410

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Synopsis as Enacted

**Brief Description:** Protecting taxpayers from home foreclosure.

**Sponsors:** House Committee on Finance (originally sponsored by Representatives Volz, Valdez, Ybarra, Stokesbary, Chase, Dufault, Leavitt, Vick, Dolan, Sutherland, Walen, Chambers, Walsh, Robertson, Caldier, Griffey, Riccelli, Jacobsen, Fitzgibbon, Ormsby and Harris-Talley).

**House Committee on Finance**  
**Senate Committee on Ways & Means**

### **Background:**

#### County Treasurers.

A county treasurer (treasurer) is the custodian of county money and the administrator of the county's financial transactions. Treasurers have many duties enumerated in statute, which include receiving and disbursing money, issuing receipts for money received, and maintaining financial records reflecting receipts and disbursements.

#### Tax Statements and Payment Due Dates.

All real and personal property in Washington is subject to property tax, unless the law provides a specific exemption. All taxes due on real and personal property are due and payable to the treasurer. To avoid interest and penalties, at least half of the amount owed is due by April 30, and the balance is due by October 31. If the tax is less than \$50, the entire payment must be paid in full by April 30. Delinquent tax payments are subject to interest and penalties.

#### Tax Delinquencies and Payment Options.

Delinquent tax payments are subject to interest and penalties.

Interest is charged at a rate of 1 percent per month on the full amount due from the month of delinquency until the delinquency is paid in full.

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

In addition, a 3-percent penalty is also imposed on the unpaid amount of current taxes on June 1, with an additional 8-percent penalty imposed on the unpaid amount of current taxes as of December 1.

Taxpayers are authorized to participate in a payment agreement with the treasurer for past due tax delinquencies. If a taxpayer is participating in a payment agreement, the treasurer may not assess additional penalties on any taxes that are included within the payment agreement.

**Summary:**

Beginning January 1, 2023, the 3-percent penalty on delinquent property taxes on June 1 and the 8-percent penalty on December 1 are both eliminated for residential parcels with four or fewer units. Delinquent property taxes on residential real property and residential real property with more than four units per parcel remain subject to these penalties.

Beginning January 1, 2023, interest charged on delinquent property taxes is reduced from 12 percent to 9 percent for residential parcels with four or fewer units. Delinquent property taxes on residential real property and residential real property with more than four units per parcel remain subject to the 12-percent interest rate.

Interest that has been assessed prior to any payment agreement remains due. Penalties assessed prior to the effective date of the bill and assessed prior to any payment agreement remain due.

**Votes on Final Passage:**

House	97	0	
Senate	49	0	(Senate amended)
House	97	0	(House concurred)

**Effective:** January 1, 2022