
Local Government Committee

SSB 5714

Brief Description: Concerning payments made for property taxes or special assessments by an automated check processing service.

Sponsors: Senate Committee on Local Government, Land Use & Tribal Affairs (originally sponsored by Senators Wagoner and Wilson, L.).

Brief Summary of Substitute Bill

- Establishes that tax payments generated by an automated check processing service or payments with no discernable postmark date received within three business days of the thirtieth day of April or the thirty-first day of October are not delinquent.

Hearing Date: 3/22/23

Staff: Elizabeth Allison (786-7129).

Background:

County Treasurers.

A county 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 county treasurer. To avoid interest and penalties, at least half of the amount owed is due by

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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.

Tax Delinquencies and Payment Options.

Delinquent tax payments are subject to interest and penalties. Interest is charged at 1 percent per month on the full amount due from the month of delinquency until the delinquency is paid in full. 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 county treasurer for past due tax delinquencies. If a taxpayer is participating in a payment agreement, the county treasurer may not assess additional penalties on any taxes included within the payment agreement.

Summary of Bill:

Tax payments generated by an automated check processing service or payments with no discernable postmark date received within three business days of the thirtieth day of April or the thirty-first day of October are not delinquent.

Appropriation: None.

Fiscal Note: Available.

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