

# SENATE BILL REPORT

## SB 5714

---

---

As of February 13, 2023

**Title:** An act relating to payments made for property taxes or special assessments by an automated check processing service.

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

**Sponsors:** Senators Wagoner and Wilson, L..

**Brief History:**

**Committee Activity:** Local Government, Land Use & Tribal Affairs: 2/14/23.

**Brief Summary of Bill**

- Establishes that tax payments generated by an automated check processing service or payments with no discernable postmark date and received within three days of the 30th day of April or the 31st day of October are not delinquent.

---

### SENATE COMMITTEE ON LOCAL GOVERNMENT, LAND USE & TRIBAL AFFAIRS

**Staff:** Karen Epps (786-7424)

**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 treasurer. To avoid interest and penalties,

---

*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.*

at least half of the amount owed is due by April 30th, and the balance is due by October 31st. If the tax is less than \$50, the entire payment must be paid in full by April 30th.

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 1st, with an additional 8 percent penalty imposed on the unpaid amount of current taxes as of December 1st. 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 included within the payment agreement.

**Summary of Bill:** Tax payments generated by an automated check processing service or payments with no discernable postmark date and received within three days of the 30th day of April or the 31st day of October are not delinquent.

**Appropriation:** None.

**Fiscal Note:** Requested on February 7, 2023.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.